

# February Pirates Post

Check out our website at [www.Plazaschool.org](http://www.Plazaschool.org) for Information, Events and

## The PlazaPromise

**Cultivating respectful, responsible, resilient citizens**

*The Plaza School Community is committed to promoting a lifelong love of learning in a safe, supportive setting; Students will graduate as respectful, responsible, and **resilient** citizens who demonstrate character, grace, and compassion.*

## Congratulations!

**Ethan B.** for his selection as Imagine This Story Writing Contest winner. Ethan is one of the eight 3rd grade winners in the state and will be recognized at the State Capitol this spring.

**Also, congratulations to the February Citizen of the Month**

**Rosario L.** was selected as the February Citizen of the Month because she is respectful, responsible, and a good friend and student. Rosario has shown **resilience**, which is the capacity to withstand or to recover quickly from difficulties; toughness. Recently she helped a classmate by sharing strategies she uses to be resilient.

## Spirit Week February 5th-9th

Student Leadership/Club Live members scheduled the following themes for the week

### Monday- PJ Day

Come to school dressed in your comfy clothes.

### Tuesday- Dress as Someone Else

Soccer Mom vs. BBQ Dad, famous person, athlete, teacher, student...

### Wednesday- Dress Like you're 100

Hip, Hip, Hooray! It's the 100th day.

### Thursday- Valentine's Theme Day

Dress in Red and Pink.

### Friday- Super Bowl

Let's gear up for the big game, wear a team jersey/shirt or Plaza gear.

### **Plaza School Community Engagement Hosted by Plaza Teachers on February 29th!**

The Plaza teachers would like to invite the school community to an evening of family fun on Thursday, February 29th from 5:30-7:00PM. Teachers will host games and activities for families to enjoy while visiting classrooms throughout campus. At 6:30, Mr. Conklin will offer pizza to families who sign up by returning the attached form by February 26th. During this time, he will present important school information, including construction updates, the Plaza Promise, and Plaza's goals and services.

### **Orland Unified School District Interdistrict Transfer Students**

Please remember that December 1<sup>st</sup> through February 15<sup>th</sup> OUSD will begin accepting inter district transfer requests for the 2024-25 school year. Failure to submit the transfer request during the period will result in the expectation that the child shall attend their school of residence until a determination is made. This means your child would be expected to attend OUSD. Please go to the OUSD office to initiate the transfer request before February.

## **Dates to Remember**

February 15th	School Site Council Mtg. @ 3:00pm Plaza Community Club Mtg. @ 6:00pm
Feb 19th-23rd	<b>February Break: No School</b>
February 28th	<b>Minimum Day Dismissal @ 12:45pm</b> Teacher Professional Dev.
February 29th	Community Engagement Night 5:30-7:00pm
March 1st	<b>End of 2nd Trimester</b> 6th-8th Grade Dance 5:30-8:30pm (DJ Hector Guerrero)
March 5th	2024-25 Kindergarten Round Up (appt. only)
March 8th	Awards Ceremony @ 8:45am
March 14th	Plaza School Board Mtg. @ 3:00pm
March 21st	Plaza Community Club Mtg. @ 6:00pm
March 27th	<b>Minimum Day Dismissal @ 12:45pm</b> Teacher Professional Dev.
April 1-5th	<b>No School: Spring Break</b>

# March Pirates Post

Check out our website at [www.Plazaschool.org](http://www.Plazaschool.org) for Information, Events and

**Congratulations to Mercy P.** for her 1st place finish in the Corning Chess Tournament. Great job Mercy!

**Congratulations to the girl's basketball team** for taking 1st place in the Vina School basketball tournament.

**Congratulations to the February and March Citizens of the Month**

**Rosario L.** was selected as the February Citizen of the Month because she is respectful, responsible, and a good friend and student. Rosario has shown **resilience**, which is the capacity to withstand or to recover quickly from difficulties; toughness. Recently she helped a classmate by sharing strategies she uses to be resilient.

**Baylie R.** was selected as the March Citizen of the Month because she is a good friend, helpful, and always respectful. She is always kind to many of our special day class students. Baylie has shown resilience by persevering whenever schoolwork is difficult.



Yearbooks are now being sold. To purchase, go to [yearbookordercenter.com](http://yearbookordercenter.com) and use Plaza Elementary School code 21371. Last day to buy it will be 03/21/2024.

## Extended Learning Opportunity Program

Plaza School will offer an extended learning opportunity for K-6 students April 2nd-4th from 8:30-5:30PM. If you are interested in your child(ren) attending, please contact the office. Sign-ups are available until March 25th.

## California Assessment of Student Performance and Progress

Plaza School 3<sup>rd</sup>-8<sup>th</sup> graders will be administered the end of year California Assessment of Student Performance and Progress, which will provide important information about your child's progress in English Language Arts (ELA) and Math. 5<sup>th</sup> and 8<sup>th</sup> graders will also take a science test. To help limit disruptions to the testing schedule, please make every attempt to have your child here during those testing periods by scheduling appointments, vacations, or any other activity before or after the testing dates. Most assessments are scheduled during the morning, but some students take more than one period to complete. **3rd, 7th, 8th grades will take their test May 6th-9th. 4th, 5th, 6th will take theirs May 20th-23rd. All make-up tests will be May 13th-17th and May 28th-30th.**

## Plaza School Community Engagement

Thank you to all of the school community members who attended our community engagement night on February 29th. We appreciate everyone who signed up to participate in family fun math games and activities that teachers hosted. It was great seeing so many students and their families engaged with the school. We are already looking forward to next year!

### Dates to Remember

March 1st	<b>End of 2nd Trimester</b>
	6th-8th Grade Dance 5:30-8:30pm (DJ Hector Guerrero)
March 5th	2024-25 Kindergarten Round Up (appt. only)
March 8th	Awards Ceremony @ 8:45am
March 14th	Plaza School Board Mtg @ 3:00pm
March 21st	Plaza Community Club Mtg @ 6:00pm
March 27th	<b>Minimum Day Dismissal for Teacher Pro Dev.</b>
April 1-5th	<b>No School: Spring Break</b>
	ELO Program April 2nd-4th
April 10th	School Site Council Mtg @ 3:00PM
April 11th	Plaza School Open House @ 5:30PM
April 18th	Plaza Community Club Mtg @ 6:00PM
April 24th	<b>Minimum Day Dismissal for Teacher Pro Dev.</b>
April 25th	Plaza School Board Mtg @ 3:00PM
April 29th-May 3rd	Teacher Appreciation Week

## **Plaza Community Club Minutes**

**January 18, 2024**

**Meeting called to order @ 6:13 pm**

Approval of Minutes from November 16, 2023 - approved -m/Jennifer Crane 2nd/Mary McDade

Financial Report- Kadie Salazar, Treasurer - m/Chera Molleson, 2nd/ Jose Sapien

### **Old Business**

### **New Business**

#### **A. Father Daughter Dance -**

Set up - post on facebook, Mandy, and Colleen

Cleanup - Families and Colleen

Music- Hector Geurerro

Photography- Kadie found a photographer

Food- post on facebook

#### **B. Coin Drive- Scheduled for Feb. 12th-16th (Postponed until March)**

#### **C. Teacher Appreciation Week**

April 29-May 3rd - Molleson Family will take Friday

#### **D. Mother Son Softball Game- May 3rd**

#### **E. Drive Thru Dinner & Raffle - Need to order bags. Check into getting a business to donate the bags. Create a flier of sponsors to go into each bag. Jose Sapien will be willing to get bags**

Dinner Tickets- Goal 200 Dinners

Volunteers-

8th Grade Desserts- Mrs. Hening will sell desserts and drinks

Raffle

Sponsor Letters- Kadie and Kristen

**Meeting adjourned at 6:49 pm**

**Next Meeting February 15 @ 6pm, Round Table Pizza, Orland**

## **Plaza Community Club Minutes**

**February 15, 2024**

**Meeting called to order @ 6:10 pm**

Approval of Minutes from January 18, 2023- Mandy Edson, Secretary - approved -Chera Molleson, 2nd/Mary McDade  
Financial Report- Kadie Salazar, Treasurer - approved- - m/Kelly Henning, 2nd/Gina Richardson

### **Old Business**

### **New Business**

- A. Father Daughter Dance - The dance was great. Mr. Guerrero provided music for the event. A motion was made to pay Mr. Guerrero \$50 for his service. - approved- m/Chera Molleson 2nd/ Gerald Rice

#### **New Business**

- A. Coin Drive- March 11th -15th - Discussed providing the ability to make a Venmo donation.
- B. Mother Son Softball Game -May 3rd after school
- C. Drive Thru Dinner & Raffle- Discussed classroom baskets, asking for donations from Winco, Wal-Mart and Wal-Mart Distribution
  - Need to order bags. Check into getting a business to donate the bags.

Create a flier of sponsors to go into each bag. Jose Sapien will be willing to get bags

Dinner Tickets- Goal 200 Dinners

Volunteers-

8th Grade Desserts- Mrs. Henning will sell desserts and drinks

Raffle

Sponsor Letters- Kadie and Kristen

**Meeting adjourned at 6:30 pm**

**Next Meeting March 21, 2024 @ 6pm, Round Table Pizza, Orland**

## Plaza Community Club

## COMMUNITY BUSINESS CHECKING (5514) - 1, Period Ending 01/31/2024

## RECONCILIATION REPORT

Reconciled on: 02/13/2024

Reconciled by: Kadie Salazar

Any changes made to transactions after this date aren't included in this report.

## Summary

USD

Statement beginning balance.....	13,217.95
Checks and payments cleared (7).....	-933.77
Deposits and other credits cleared (0).....	0.00
Statement ending balance.....	12,284.18

Uncleared transactions as of 01/31/2024.....	0.00
Register balance as of 01/31/2024.....	12,284.18

## Details

## Checks and payments cleared (7)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/15/2024	Check	3135	John Lovell	-190.08
01/16/2024	Expense		Quickbooks	-4.51
01/18/2024	Expense		Quickbooks	-100.00
01/19/2024	Expense			-262.50
01/19/2024	Expense		Round Table Pizza	-157.98
01/19/2024	Expense		Target	-130.65
01/19/2024	Expense		Raleys	-88.05
Total				-933.77

## Additional Information

## Uncleared deposits and other credits as of 01/31/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/18/2023	Check	3113	Mandy Edson	0.00
05/16/2023	Check	3115	Chico Locker & Sausage Com...	0.00
07/18/2023	Expense		Quickbooks	0.00
07/31/2023	Expense		Audible.com	0.00
Total				0.00



# UMPQUA BANK

January 31, 2024

Page: 1 of 2

Customer Service:  
1-866-486-7782

PLAZA COMMUNITY CLUB  
7322 COUNTY RD 24  
ORLAND CA 95963-9777

Last statement: December 31, 2023  
This statement: January 31, 2024

## COMMUNITY BUSINESS CHECKING

Account number	XXXXXX5514	Beginning balance	\$13,217.95
Low balance	\$12,284.18	Deposits/Additions	\$0.00
Average balance	\$12,810.44	Withdrawals/Subtractions	\$933.77
Interest earned	\$0.00	Ending balance	\$12,284.18

### Card Transactions/Withdrawals

Date	Description	Subtractions
01-16	POS Purchase Terminal Vbase2 Intuit *Qbooks Onl Ine CI.Intuit CA XXXXXXXXXXXX6903	4.51
01-18	POS Purchase Terminal Vbase2 Intuit *Qbooks Onl Ine CI.Intuit CA XXXXXXXXXXXX6903	100.00
01-19	POS Purchase Terminal 70257147 Raley S #249 Chico CA XXXXXXXXXXXX6861	88.05
01-19	POS Purchase Terminal 01788884 Round Table Pizza 953/ Orland CA XXXXXXXXXXXX6861	157.98
01-19	POS Purchase Terminal 00000001 Kay Photogr 402935773 CA XXXXXXXXXXXX6903	262.50
01-19	POS Purchase Terminal 30317161 Target T-0317 Chico CA XXXXXXXXXXXX6861	130.65
Total Card Transactions/Withdrawals		\$743.69

### Daily Balances

Date	Amount	Date	Amount	Date	Amount
12-31	13,217.95	01-17	13,023.36	01-19	12,284.18
01-16	13,213.44	01-18	12,923.36	01-31	12,284.18

### Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Member FDIC

Equal Housing Lender

SBA Preferred Lender

C00002329657



## Checks

<u>Check #</u>	<u>Amount</u>	<u>Date</u>
3135	\$190.08	01-17

(\* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 1 for **-\$190.08**

**PLAZA PIRATE COMMUNITY CLUB**

7322 County Road 24

Orland CA, 95963

Kadie Salazar, PCC Treasurer 2022-2024

kadiesalazarevents@gmail.com -- (530) 681-2816

**PCC TREASURER REPORT**  
***JANUARY 2024***

**SAVINGS ACCOUNT #3348**

January 31, 2024

Savings Account #3348 Beginning Balance \$18,903.63

January 31, 2024

Interest

+\$ .16

Savings Account #3348 Ending Balance \$18,903.79



Patrick Conklin &lt;pconklin@plazaschool.org&gt;

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**classroom cabinets**

3 messages

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**Lonnie St.Louis** <stlouiscab@hotmail.com>  
To: "pconklin@plazaschool.org" <pconklin@plazaschool.org>

Tue, Jan 23, 2024 at 2:01 PM

Hey Patrick, this is what I came up with. KINDER 21 ft of cabinets and fix existing drawer guides \$5200. THIRD 5ft of cabinets \$1100. SIXTH 16 ft of cabinets \$4000. LIBRARY 19 ft of cabinets \$4200. I figured them all in Alder wood with slab doors and drawer fronts, stained and finished.

Sent from Mail for Windows

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**Patrick Conklin** <pconklin@plazaschool.org>  
To: "Lonnie St.Louis" <stlouiscab@hotmail.com>

Fri, Feb 9, 2024 at 1:17 PM

Good afternoon Lonnie,  
Does this include the large cabinets (not bookshelves) for the 6th grade?

Thanks,

**Patrick Conklin**  
Superintendent/Principal

**Plaza Elementary School District**  
7322 County Road 24  
Orland, CA 95928

ph: 530-865-1250  
fax: 530-865-1252

[Quoted text hidden]

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**Lonnie St.Louis** <stlouiscab@hotmail.com>  
To: Patrick Conklin <pconklin@plazaschool.org>

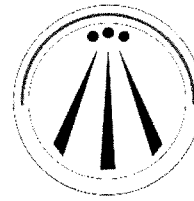
Wed, Feb 14, 2024 at 1:16 PM

Yes it does.

Sent from Mail for Windows

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**From:** Patrick Conklin <pconklin@plazaschool.org>  
**Sent:** Friday, February 9, 2024 1:17:46 PM  
**To:** Lonnie St.Louis <stlouiscab@hotmail.com>  
**Subject:** Re: classroom cabinets



## Actuarial Retirement Consulting

February 7, 2024

Patrick Conklin  
Superintendent/Principal  
Plaza Elementary School District  
7322 County Road 24  
Orland, CA 95963

Re: July 1, 2022 GASB 75 Valuation for the Plaza Elementary School District

This report sets forth the results of our GASB 75 actuarial valuation of the Plaza Elementary School District (District)'s other postemployment benefits (OPEB) plan as of July 1, 2022. Governmental Accounting Standards Board (GASB) Statement No. 75 requires an actuarial valuation of OPEB liabilities at least once every two years. This report may be compared with the valuation performed by Actuarial Retirement Consulting as of July 1, 2020, to see how the liabilities have changed since the last valuation.

Under GASB 75, actuarial valuations may be rolled forward, up to a reporting date of 30 months and 1 day following the valuation date, to produce note disclosures and required supplementary information for each fiscal year end. Separate GASB 75 disclosure reports will be provided annually.

The results set forth in this report are based on census, benefit provisions, employee agreements, premiums, contributions, and trust documents, if applicable, provided by the District. Certain assumptions were made regarding rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. A complete list of the actuarial assumptions used in this valuation, as well as a glossary of terms, can be found at the end of the report.

We appreciate the opportunity to work on this report with the District. We are available to answer any questions the District or its auditors may have regarding this report.

Sincerely,

Molly McGee, ASA, EA, FCA, MAAA  
Consulting Actuary

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**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Executive Summary**

This report presents the results of the District's July 1, 2022 actuarial valuation of the OPEB plan. Actuarial valuations determine, as of a valuation date, certain actuarial measurements that assess an employer's financial liability and annual costs.

Results of an actuarial valuation reflect plan census, benefit provisions, premium rates, decrement assumptions, discount rate, and assets, if applicable, as of the valuation date. Future valuation results may differ significantly to the extent that actual plan experience differs from the expected plan experience detailed in this report. Future results are also dependent on any change to the discount rate and actual experience of plan assets, if applicable.

The District's prior actuarial valuation was dated July 1, 2020 and the total OPEB liability at 2.45% was \$1,042,257. The District's current July 1, 2022 valuation has a discount rate of 3.69% and a total OPEB liability of \$952,789.

This valuation includes benefits for 2 retirees and 21 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

The District's net OPEB liability as of July 1, 2022 is:

Discount rate	3.69%
Total OPEB liability	\$952,789
Plan fiduciary net position	\$0
Net OPEB liability	\$952,789

Plan fiduciary net position as a percentage of the total OPEB liability	0.00 %
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The total OPEB liability includes both explicit and implicit subsidies. The explicit subsidy includes any employer paid benefits for retirees. Explicit subsidies can include, but are not limited to, payments towards medical, dental and vision coverage. The implicit subsidy values the difference between the expected retiree claims and the actual premium charged for retiree coverage.

The District's total OPEB liability in this valuation reflects the value of an explicit subsidy liability equal to \$777,759 and an implicit subsidy liability equal to \$175,030.

The results of this actuarial valuation are intended to be used for the District's June 30, 2023 and June 30, 2024 disclosure reports. The next actuarial valuation is scheduled to be completed as of July 1, 2024. An updated actuarial valuation may need to be completed at an earlier date if the District experiences any significant changes to plan census, benefit provisions, or funding strategy. We are available to discuss any changes to determine the significance and, if needed, any adjustments to future reporting dates.



**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Changes Since the Prior Valuation**

The District's most recent prior valuation was completed as of July 1, 2020 and the total OPEB liability, at 2.45%, was \$1,042,257. The District's July 1, 2022 total OPEB liability, at 3.69%, is \$952,789.

Several factors can cause the total OPEB liability to change over time. Liabilities often increase as employees accrue more service and get closer to receiving benefits. Liabilities can decrease as benefits are paid out. Other factors include changes in the plan census (including actual versus expected termination, retirement, and mortality), changes in healthcare costs, and changes (updates) to the actuarial assumptions and methodology for the current valuation.

The changes from July 1, 2020 to July 1, 2022 are as follows:

Total OPEB Liability as of July 1, 2020	<u>\$1,042,257</u>
Changes due to plan experience	
Passage of time	143,961
Change in census - terminations, retirements, and mortality experience different than expected	16,208
Change in premium rates - healthcare premiums different than expected	(138,495)
Changes due to assumptions or other inputs	
Change in trend rate - update to assumed future medical trend	(20,412)
Change in withdrawal - update to assumed future withdrawal	74,898
Change in mortality - update to assumed future mortality	6,369
Change in discount rate - 2.45% to 3.69%	<u>(171,997)</u>
Total OPEB Liability as of July 1, 2022	<u>\$952,789</u>



**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Results**

**Discount Rate**

GASB 75 requires a discount rate that reflects the long-term expected rate of return on OPEB plan investments (if any) and a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

To determine the discount rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments are compared in each future period.

At July 1, 2022, the District does not have an irrevocable trust account for prefunding OPEB liabilities. The discount rate used is 3.69%, equal to the Fidelity GO AA 20-year municipal index.

**Liability Measurements**

The present value of projected benefit payments for the District's current and future retirees is \$2,150,937 as of July 1, 2022. If the District were to place this amount in a fund earning interest at the rate of 3.69% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits to the current closed group of employees covered by benefit terms.

When the present value of projected benefit payments is allocated into past service and future service components under the Entry Age, Level Percent of Pay Cost Method, the total OPEB liability is \$952,789 as of July 1, 2022. This represents the present value of all benefits accrued through the valuation date if each employee's liability is expensed from hire date until retirement date as a level percentage of pay.

The service cost is the portion of the present value of all benefits expected to be paid that are attributed to the current valuation year.

These liability measurements could be visually represented as follows:

Present value of projected benefit payments		
Total OPEB liability	Service Cost	Future service costs





**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Results (cont.)**

**Valuation Results**

	July 1, 2022
Valuation date	3.69%
Discount rate	
Employees covered by benefit terms	21
Actives	2
Retirees	23
Total	
Present value of projected benefit payments	\$2,094,098
Actives	56,839
Retirees	\$2,150,937
Total	
Total OPEB liability (actuarial accrued liability)	\$895,950
Actives	56,839
Retirees	\$952,789
Total	
OPEB plan fiduciary net position	\$0
Net OPEB liability (unfunded actuarial accrued liability)	\$952,789
Service Cost (beginning of year)	\$89,844

**Sensitivity of the net OPEB liability**

The change in net OPEB liability, if the District used a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (2.69%)	Discount Rate (3.69%)	1% Increase (4.69%)
Net OPEB liability (asset)	\$1,088,224	\$952,789	\$840,013

The change in net OPEB liability, if the District used healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.20% current, 3.00% ultimate, 3.00% Medicare)	Trend Rate (5.20% current, 4.00% ultimate, 4.00% Medicare)	1% Increase (6.20% current, 5.00% ultimate, 5.00% Medicare)
Net OPEB liability (asset)	\$808,512	\$952,789	\$1,134,892



**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Actuarially Determined Contribution**

An actuarially determined contribution is a potential payment to the plan determined using a contribution allocation procedure. It is not a required contribution, but a measurement commonly used to prefund OPEB benefits. The components of the actuarially determined contribution are an amortization of the net OPEB liability, using a 30-year amortization as a level percentage of pay, the service cost at the beginning of the year, and the interest amount to the end of the year.

Discount Rate	<u>3.69%</u>
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**Actuarially Determined Contribution (2022-23)**

Amortization of Net OPEB Liability	\$35,568
Service Cost (beginning of year)	89,844
Interest	<u>4,628</u>
<b>Total</b>	<b><u>\$130,040</u></b>

**Actuarially Determined Contribution (2023-24)**

Amortization of Net OPEB Liability	36,635
Service Cost (beginning of year)	92,539
Interest	<u>4,767</u>
<b>Total</b>	<b><u>\$133,941</u></b>



**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Projected Benefits**

The following projection of future benefit payments shows expected explicit subsidy and implicit subsidy amounts separately.

An implicit subsidy is valued when claims costs for retirees are expected to be higher than the premium charged, due to a pooled environment. If an employer provides retired employees with the option to participate in the same health insurance pool as active employees, the premiums paid for coverage of active employees are higher than what the premiums would be if the active employees were rated separately.

<b>Year Beginning</b>	<b>Explicit Subsidy (pay-as-you-go)</b>	<b>Implicit Subsidy</b>	<b>Total</b>
2022	\$25,193	\$7,635	\$32,828
2023	22,885	4,474	27,359
2024	20,207	5,627	25,834
2025	22,666	1,118	23,784
2026	16,314	2,721	19,035
2027	16,693	5,084	21,777
2028	39,011	10,592	49,603
2029	37,580	15,918	53,498
2030	36,664	12,726	49,390
2031	39,933	6,920	46,853
2032	30,867	8,849	39,716
2033	21,081	2,471	23,552
2034	45,740	5,314	51,054
2035	45,860	9,786	55,646
2036	69,881	20,621	90,502
2037	134,259	55,924	190,183
2038	179,070	70,261	249,331
2039	188,458	85,864	274,322
2040	197,564	68,144	265,708
2041	190,389	68,830	259,219
2042	175,421	54,465	229,886
2043	136,784	27,889	164,673
2044	89,820	9,348	99,168
2045	76,422	11,635	88,057
2046	76,415	3,684	80,099
2047	75,052	9,441	84,493
2048	95,534	19,569	115,103
2049	116,195	32,275	148,470
2050	130,888	44,660	175,548
2055	84,390	9,813	94,203
2060	88,659	15,121	103,780
2065	55,864	0	55,864
2070	47,115	0	47,115
2075	34,813	0	34,813



**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Fiscal Year End Disclosure Report Tie In**

The schedule of changes in the net OPEB liability shown below is consistent with the District's June 30, 2023 disclosure report. The District uses a lookback measurement period. For the reporting fiscal year ending June 30, 2023, the measurement period is for fiscal year ending June 30, 2022.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
<b>Balances at June 30, 2021</b>	<b>\$1,185,823</b>	<b>\$0</b>	<b>\$1,185,823</b>
<b>Changes for the year:</b>			
Service cost	109,140		109,140
Interest	24,509		24,509
Changes of benefit terms	0		0
Difference between expected and actual experience	(134,795)		(134,795)
Changes in assumptions or other inputs	(194,773)		(194,773)
Contributions – employer		37,115	(37,115)
Net investment income		0	0
Benefit payments	(37,115)	(37,115)	0
Administrative expenses		0	0
<b>Net changes</b>	<b>(233,034)</b>	<b>0</b>	<b>(233,034)</b>
<b>Balances at June 30, 2022</b>	<b>\$952,789</b>	<b>\$0</b>	<b>\$952,789</b>



**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Actuarial Certification**

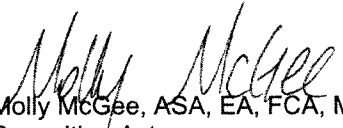
The results presented in this report are based on our actuarial valuation of the OPEB plan of the Plaza Elementary School District (District) as of July 1, 2022. The valuation was performed in accordance with generally accepted actuarial principles and practices. The actuarial assumptions and methodologies used in these calculations are believed to be reasonable under the requirements set forth in GASB 75 and the Actuarial Standards of Practice (ASOP).

Supporting documentation provided by the District was relied upon without audit. This information includes, but is not limited to, census data, premiums, OPEB plan provisions, contributions, payroll, and any applicable asset statements. The data was reviewed in accordance with ASOP 23. The valuation results, and subsequent disclosure information, depend on the integrity of the provided information.

The results in this report were calculated with the assistance of ProVal actuarial valuation software. The model was developed in 1994 and is maintained by Winklevoss Technologies (WinTech). Through ProVal, WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in the ProVal assumptions or outputs that would affect this valuation.

The undersigned actuary is a member of the American Academy of Actuaries and meets the qualification standards to render the actuarial opinion contained in this report.

Certified by:

  
Molly McGee, ASA, EA, FCA, MAAA  
Consulting Actuary



**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Plan Provisions**

**Plan Description**

The District administers a single employer defined benefit healthcare plan. The District currently provides retiree health benefits to eligible Certificated, Classified, Management, and Confidential employees.

**Benefits Provided**

Certificated and Management employees may retire and receive District-paid contributions towards healthcare upon attainment of age 55 and completion of 20 years or continuous District service. The District pays medical until age 65 and dental and vision benefits for life. The contributions are subject to a monthly cap of 1,208.33.

Classified and Confidential employees may retire and receive District-paid contributions towards healthcare upon attainment of age 55 and completion of 20 years or continuous District service. The District pays medical until age 65 and dental and vision benefits for life. The contributions are subject to a monthly cap of 1,392.72.

For all participants, benefits are prorated for part-timers, and a minimum FTE of 0.5 is required.

Spouse and survivor benefits are available.

The following select monthly premium rates were effective July 1, 2022:

Coverage	Premier	Standard	Dental D2A	Vision
Employee Only	\$839.00	\$699.00	\$60.00	\$18.00
Employee + One	1,678.00	1,398.00	115.00	26.00
Employee + Family	2,265.00	1,887.00	120.00	46.00



**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Census Data**

The following table shows the age distribution of retirees included in the valuation:

Age	Total
Under 55	0
55-59	0
60-64	1
65-69	0
70-74	0
75-79	0
80-84	1
85+	0
All Ages	2

Average Age: 73.9

The following table shows the age and service distribution of active employees included in the valuation:

Age	Years of Service								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	
<25	0	0	0	0	0	0	0	0	0
25-29	1	0	0	0	0	0	0	0	1
30-34	0	2	0	0	0	0	0	0	2
35-39	0	0	0	0	0	0	0	0	0
40-44	3	3	0	0	0	0	0	0	6
45-49	1	1	0	0	1	0	0	0	3
50-54	2	1	0	0	0	1	0	0	4
55-59	0	1	1	0	0	0	0	0	2
60-64	0	0	1	1	1	0	0	0	3
65+	0	0	0	0	0	0	0	0	0
All Ages	7	8	2	1	2	1	0	0	21

Average Age: 47.8

Average Service: 9.1



**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Assumptions**

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date: July 1, 2022

Actuarial Cost Method: Entry Age, Level Percent of Pay

Discount Rate: 3.69%

Salary Increases: 3.00%

Inflation Rate: 2.50%

Withdrawal:

CalPERS Schools: CalPERS Public Agency Schools (2021 CalPERS Experience Study)  
Sample Rates:

Service	Male Entry Age			Female Entry Age		
	20	30	40	20	30	40
0	20.5%	17.3%	14.2%	21.2%	16.7%	12.1%
5	8.2	5.9	3.8	9.9	7.1	4.8
10	2.2	1.6	0.9	2.2	1.7	1.0
15	1.1	0.8	0.4	1.3	0.8	0.4
20	0.6	0.4	0.1	0.6	0.4	0.1
25	0.3	0.2	0.1	0.3	0.2	0.1
30	0.1	0.1	0.1	0.1	0.1	0.0
35	0.1	0.1	0.0	0.1	0.1	0.0
40	0.0	0.0	0.0	0.0	0.0	0.0

CalSTRS: CalSTRS (2020 CalSTRS Experience Study)  
Sample Rates:

Service	Males	Females
0	12.25%	11.25%
5	3.10	2.70
10	1.65	1.50
15	1.05	1.05
20	0.75	0.75
25	0.50	0.50
30	0.45	0.40
35	0.45	0.40

Pre-retirement Mortality:

CalPERS: CalPERS Public Agency Miscellaneous and Schools Pre-Retirement Mortality, with fully generational mortality improvement using 80% of MP-2020 (2021 CalPERS Experience Study)

CalSTRS: CalSTRS Pre-Retirement Mortality, with fully generational mortality improvement using 110% of MP-2019 (2020 CalSTRS Experience Study)





**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Assumptions (cont.)**

**Post-retirement Mortality:**

**CalPERS:**

CalPERS Public Agency Post-Retirement Mortality with fully generational mortality improvement using 80% of MP-2020 (2021 CalPERS Experience Study)

**CalSTRS:**

CalSTRS Post-Retirement Mortality, with fully generational mortality improvement using 110% of MP-2019 (2020 CalSTRS Experience Study)

**Retirement:**

<u>Age</u>	<u>Rate</u>
55	5%
56	10%
57	20%
58	40%
59	60%
60	80%
61	90%
62	100%

**Medical Claim Cost:**

**Annual Per Retiree or Spouse**

<u>Age</u>	<u>Medical</u>	<u>Dental and Vision</u>
50	\$8,868	\$936
55	10,572	936
60	12,588	936
64	14,820	936
65	5,232	936
70	5,052	936
75	5,436	936

**Medical Trend:**

**Sample Rates:**

<u>Year</u>	<u>Pre-Medicare</u>	<u>Medicare</u>	<u>Dental and Vision</u>
2021 – 2034	5.20%	4.00%	4.00%
2035 – 2049	5.00%	4.00%	4.00%
2050 – 2064	4.50%	4.00%	4.00%
2065 +	4.00%	4.00%	4.00%

**Increase in District-Paid Cap:**

Assumed to follow medical trend in all future years.

**Percent Electing Coverage:**

100%

**Spouse Coverage:**

Future retirees: 60%

Current retirees: Actual dependent data used.

Female spouses are assumed to be three years younger than male spouses.



**Plaza Elementary School District  
GASB 75 Actuarial Valuation  
as of July 1, 2022**

**Glossary**

The following definitions are a selection of terms used throughout the report. A more extensive list of terms can be found in the glossary section of Statement No. 75 of the Governmental Accounting Standards Board. The definitions are intended to provide clarity in relation to how they are used in GASB 75. They are organized in the order they appear in this report.

**Other postemployment benefits (OPEB)**

Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

**Actuarial present value of projected benefit payments**

Projected benefit payments discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.

**Total OPEB liability**

The portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service.

**Service costs**

The portions of the actuarial present value of projected benefit payments that are attributed to valuation years.

**Actuarially determined contribution**

A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

**Projected benefit payments**

All benefits (including refunds of employee contributions) estimated to be payable through the OPEB plan to current active and inactive employees as a result of their past service and their expected future service.

**Explicit Subsidy (pay-as-you-go)**

The explicit subsidy includes any employer benefits paid subsequent to the termination of employment. Explicit subsidies can include, but are not limited to, payments towards medical, dental and vision coverage.

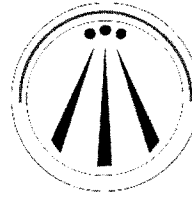
**Implicit Subsidy**

The implicit subsidy values the difference between the expected retiree claims and the actual premium charged for retiree coverage.

**Healthcare cost trend rates**

The rates of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.





## Actuarial Retirement Consulting

February 7, 2024

Patrick Conklin  
Superintendent/Principal  
Plaza Elementary School District  
7322 County Road 24  
Orland, CA 95963

Re: June 30, 2023 GASB 75 Disclosure for the Plaza Elementary School District

This report provides the note disclosures and required supplementary information for the Plaza Elementary School District (District)'s other postemployment benefits (OPEB) plan for the reporting period ending June 30, 2023.

Governmental Accounting Standards Board (GASB) Statement No. 75 allows for a roll forward of results from the prior actuarial valuation date to a reporting date no more than 30 months and 1 day following. If significant changes occur between the valuation date and the measurement date, consideration should be given to whether a new actuarial valuation is needed. The District provided changes since the July 1, 2022 (June 30, 2022) actuarial valuation and it was determined that a new actuarial valuation was not needed for this measurement period. The results set forth in this report are established from the District's July 1, 2022 (June 30, 2022) valuation and are based on the same census, benefit provisions, and assumptions. The District provided contributions, payroll, and any applicable asset information for the measurement period ending June 30, 2022.

We appreciate the opportunity to work on this report with the District and are available to answer any questions the District or its auditors may have regarding this report.

Sincerely,

Molly McGee, ASA, EA, FCA, MAAA  
Consulting Actuary

**Plaza Elementary School District  
GASB 75 Note Disclosures and Required Supplementary Information  
for the Reporting Year Ended June 30, 2023**

**General Information about the OPEB Plan**

**Plan Description**

The District administers a single employer defined benefit healthcare plan. The District currently provides retiree health benefits to eligible Certificated, Classified, Management, and Confidential employees.

**Benefits Provided**

Certificated and Management employees may retire and receive District-paid contributions towards healthcare upon attainment of age 55 and completion of 20 years or continuous District service. The District pays medical until age 65 and dental and vision benefits for life. The contributions are subject to a monthly cap of 1,208.33.

Classified and Confidential employees may retire and receive District-paid contributions towards healthcare upon attainment of age 55 and completion of 20 years or continuous District service. The District pays medical until age 65 and dental and vision benefits for life. The contributions are subject to a monthly cap of 1,392.72.

For all participants, benefits are prorated for part-timers, and a minimum FTE of 0.5 is required.

Spouse and survivor benefits are available.

**Employees Covered by Benefit Terms**

Retirees or beneficiaries receiving benefit payments as of July 1, 2022	2
Active eligible employees as of July 1, 2022	21

**Contributions**

The District's required contribution is based on projected pay-as-you-go financing requirements. No assets are accumulated in an irrevocable OPEB trust.



**Plaza Elementary School District  
GASB 75 Note Disclosures and Required Supplementary Information  
for the Reporting Year Ended June 30, 2023**

**Net OPEB Liability**

The District's net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2022 (June 30, 2022). Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

**Actuarial Assumptions**

The total OPEB liability in the July 1, 2022 (June 30, 2022) actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	2.50 percent
Salary increases	3.00 percent
Discount rate	3.69 percent
Healthcare cost trend rate	5.20 percent for 2022 through 2034; 5.00 percent for 2035 through 2049; 4.50 percent for 2050 through 2064; and 4.00 percent for 2065 and later years

Mortality rates, for Certificated employees, were based on the most recent experience study for CalSTRS members. Mortality rates, for non-Certificated employees, were based on the most recent experience study for CalPERS members.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of the most recent applicable experience study and a review of plan experience during the period July 1, 2020 to June 30, 2022.

**Discount Rate**

GASB 75 requires the use of a discount rate that considers the availability of the OPEB plan's fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources.

OPEB plans with irrevocable trust accounts can utilize a discount rate equal to the long-term expected rate of return to the extent that the OPEB plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the OPEB plan assets are expected to be invested using a strategy to achieve that return.

To determine if the OPEB plan assets are sufficient, a calculation of the projected fiduciary net position and the amount of projected benefit payments is compared in each period. When OPEB plan assets are determined to not be sufficient, a blended rate is calculated.

For OPEB plans that do not have irrevocable trust accounts, GASB 75 requires a discount rate equal to the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

The District does not have an irrevocable trust account for prefunding OPEB liabilities. The discount rate used to measure the total OPEB liability was based on the Fidelity GO AA 20-year municipal index.



**Plaza Elementary School District**  
**GASB 75 Note Disclosures and Required Supplementary Information**  
**for the Reporting Year Ended June 30, 2023**

**Changes in the Net OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
<b>Balances at June 30, 2021</b>	<b>\$1,185,823</b>	<b>\$0</b>	<b>\$1,185,823</b>
<b>Changes for the year:</b>			
Service cost	109,140		109,140
Interest	24,509		24,509
Changes of benefit terms	0		0
Difference between expected and actual experience	(134,795)		(134,795)
Changes in assumptions or other inputs	(194,773)		(194,773)
Contributions – employer		37,115	(37,115)
Net investment income		0	0
Benefit payments	(37,115)	(37,115)	0
Administrative expenses		0	0
<b>Net changes</b>	<b>(233,034)</b>	<b>0</b>	<b>(233,034)</b>
<b>Balances at June 30, 2022</b>	<b>\$952,789</b>	<b>\$0</b>	<b>\$952,789</b>

**Sensitivity of the net OPEB liability to changes in the discount rate**

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (2.69%)	Discount Rate (3.69%)	1% Increase (4.69%)
Net OPEB liability (asset)	1,088,224	952,789	840,013

**Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates**

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.20% current, 3.00% ultimate, 3.00% Medicare)	Trend Rate (5.20% current, 4.00% ultimate, 4.00% Medicare)	1% Increase (6.20% current, 5.00% ultimate, 5.00% Medicare)
Net OPEB liability (asset)	808,512	952,789	1,134,892



**Plaza Elementary School District  
GASB 75 Note Disclosures and Required Supplementary Information  
for the Reporting Year Ended June 30, 2023**

**OPEB Plan Experience**

Reporting period	July 1, 2022 to June 30, 2023
Measurement period	July 1, 2021 to June 30, 2022

**Benefit Payments and Contributions**

	<b><u>Benefit Payments</u></b>
Benefits paid from the trust	0
Benefits paid outside of trust	20,840
Implicit benefits paid	16,275
<b>Total benefit payments</b>	<b><u>\$37,115</u></b>

	<b><u>Contributions</u></b>
Contributions to the trust - employer	0
Contributions - benefits paid outside of trust	20,840
Contributions – implicit benefits paid	16,275
<b>Total contributions</b>	<b><u>\$37,115</u></b>



**Plaza Elementary School District  
GASB 75 Note Disclosures and Required Supplementary Information  
for the Reporting Year Ended June 30, 2023**

**OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB**

**Annual OPEB Expense**

The annual OPEB expense is the sum of the change in Net OPEB Liability, the change in deferred outflows, and the change in deferred inflows, reduced by the employer contributions.

Net OPEB liability at beginning of measurement period (a)	\$1,185,823
Net OPEB liability at end of measurement period (b)	\$952,789
Change in net OPEB liability (b)-(a)	(233,034)
Change in deferred outflows	23,461
Change in deferred inflows	299,759
Employer contributions	37,115
<b>Net OPEB expense from June 30, 2021 to June 30, 2022</b>	<b>\$127,301</b>

**Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the reporting year ending June 30, 2023, the District recognized deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	0	123,400
Changes in assumptions or other inputs	154,838	177,225
Differences between projected and actual return investments	0	0
<b>Total</b>	<b>\$154,838</b>	<b>\$300,625</b>

The District has a lookback measurement date. For the reporting year ending June 30, 2023, the District uses a measurement year ending June 30, 2022. The deferred resources listed above do not include any District contributions made after the measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Reporting Fiscal Year Ending June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
2024	23,461	(29,809)	(6,348)
2025	23,461	(29,809)	(6,348)
2026	23,461	(29,809)	(6,348)
2027	23,461	(29,809)	(6,348)
2028	23,461	(29,809)	(6,348)
2029	23,461	(29,809)	(6,348)
2030	14,072	(29,739)	(15,667)
2031	0	(29,692)	(29,692)
2032	0	(29,692)	(29,692)
2033	0	(29,692)	(29,692)
2034	0	(2,956)	(2,956)
2035	0	0	0





Plaza Elementary School District  
 GASB 75 Note Disclosures and Required Supplementary Information  
 for the Reporting Year Ended June 30, 2023

Schedule of Deferred Outflows of Resources

Year	Source	Initial Amount	Initial Amortization Period (Years)	Annual Recognition	Current Balance
2019	Difference between expected and actual experience	0	0.0	0	0
2019	Changes in assumptions or other inputs	0	0.0	0	0
2019	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2020	Difference between expected and actual experience	0	0.0	0	0
2020	Changes in assumptions or other inputs	0	0.0	0	0
2020	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2021	Difference between expected and actual experience	0	0.0	0	0
2021	Changes in assumptions or other inputs	0	0.0	0	0
2021	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2022	Difference between expected and actual experience	132,378	0.0	0	0
2022	Changes in assumptions or other inputs	0	9.4	14,083	90,129
2022	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2023	Difference between expected and actual experience	0	0.0	0	0
2023	Changes in assumptions or other inputs	83,465	8.9	9,378	64,709
2023	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2023	Difference between expected and actual experience	0	0.0	0	0
2023	Changes in assumptions or other inputs	0	0.0	0	0
2023	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
<b>Total</b>				<b>Total</b>	<b>\$154,838</b>



Plaza Elementary School District  
GASB 75 Note Disclosures and Required Supplementary Information  
for the Reporting Year Ended June 30, 2023

Schedule of Deferred Inflows of Resources

Year	Source	Initial Amount	Initial Amortization Period (Years)	Annual Recognition	Current Balance
2019	Difference between expected and actual experience	0	0.0	0	0
2019	Changes in assumptions or other inputs	0	0.0	0	0
2019	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2020	Difference between expected and actual experience	0	0.0	0	0
2020	Changes in assumptions or other inputs	0	0.0	0	0
2020	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2021	Difference between expected and actual experience	1,100	9.4	117	749
2021	Changes in assumptions or other inputs	0	0.0	0	0
2021	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2022	Difference between expected and actual experience	0	0.0	0	0
2022	Changes in assumptions or other inputs	0	0.0	0	0
2022	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
2023	Difference between expected and actual experience	134,795	11.1	12,144	122,651
2023	Changes in assumptions or other inputs	194,773	11.1	17,548	177,225
2023	Net difference between projected and actual earnings on OPEB plan investments	0	0.0	0	0
<b>Total</b>					<b>\$300,625</b>



**Plaza Elementary School District  
GASB 75 Note Disclosures and Required Supplementary Information  
for the Reporting Year Ended June 30, 2023**

**Schedules of Required Supplementary Information**

**Schedule of Changes in the District's Net OPEB Liability and Related Ratios**

	2023	2022	2021	2020	2019
Reporting fiscal year ending					
Discount rate	3.69%	1.92%	2.45%	3.13%	3.62%
<b>Total OPEB liability</b>					
Service cost	109,140	89,478	71,073	48,735	52,071
Interest	24,509	27,041	28,422	22,386	22,506
Changes of benefit terms	0	0	0	0	0
Differences between expected and actual experience	(134,795)	0	(1,100)	0	0
Change of assumptions	(194,773)	0	132,378	0	0
Benefit payments	(37,115)	83,465	(50,629)	104,241	(35,814)
<b>Net change in total OPEB liability</b>	<b>(233,034)</b>	<b>(56,418)</b>	<b>(50,629)</b>	<b>(56,504)</b>	<b>(28,871)</b>
<b>Total OPEB liability – beginning</b>	<b>1,185,823</b>	<b>143,566</b>	<b>180,144</b>	<b>118,858</b>	<b>9,892</b>
<b>Total OPEB liability – ending (a)</b>	<b>\$952,789</b>	<b>\$1,042,257</b>	<b>\$862,113</b>	<b>743,255</b>	<b>733,363</b>
<b>Plan fiduciary net position</b>					
Contributions - employer	37,115	56,418	50,629	56,504	28,871
Net investment income	0	0	0	0	0
Benefit payments	(37,115)	(56,418)	(50,629)	(56,504)	(28,871)
Administrative expense	0	0	0	0	0
<b>Net change in plan fiduciary net position</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plan fiduciary net position - beginning</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plan fiduciary net position – ending (b)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>District's net OPEB liability – ending (a) – (b)</b>	<b>\$952,789</b>	<b>\$1,185,823</b>	<b>\$1,042,257</b>	<b>\$862,113</b>	<b>\$743,255</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>					
	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Covered-employee payroll</b>					
	\$1,058,804	\$930,379	\$920,779	\$833,908	\$1,036,112
<b>District's net OPEB liability as a percentage of covered-employee payroll</b>					
	89.99%	127.46%	113.19%	103.38%	71.74%



Plaza Elementary School District  
 GASB 75 Note Disclosures and Required Supplementary Information  
 for the Reporting Year Ended June 30, 2023

**Schedule of Changes in the District's Net OPEB Liability and Related Ratios (cont.)**

Reporting fiscal year ending	2018
Discount rate	3.13%
<b>Total OPEB liability</b>	
Service cost	50,554
Interest	21,165
Changes of benefit terms	0
Differences between expected and actual experience	0
Change of assumptions	0
Benefit payments	0
<b>Net change in total OPEB liability</b>	<b>(28,871)</b>
<b>Total OPEB liability – beginning</b>	<b>42,848</b>
<b>Total OPEB liability – ending (a)</b>	<b>690,515</b>
	<b>\$733,363</b>
<b>Plan fiduciary net position</b>	
Contributions - employer	28,871
Net investment income	0
Benefit payments	(28,871)
Administrative expense	0
<b>Net change in plan fiduciary net position</b>	<b>0</b>
<b>Plan fiduciary net position - beginning</b>	<b>0</b>
<b>Plan fiduciary net position – ending (b)</b>	<b>\$0</b>
<b>District's net OPEB liability – ending (a) – (b)</b>	<b>\$733,363</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>0.00%</b>
<b>Covered-employee payroll</b>	<b>\$750,071</b>
<b>District's net OPEB liability as a percentage of covered-employee payroll</b>	<b>97.77%</b>



**Plaza Elementary School District  
GASB 75 Note Disclosures and Required Supplementary Information  
for the Reporting Year Ended June 30, 2023**

**Actuarial Certification**


The results presented in this disclosure are based on the District's July 1, 2022 (June 30, 2022) valuation. The valuation was performed in accordance with generally accepted actuarial principles and practices. The actuarial assumptions and methodologies used in these calculations are believed to be reasonable under the requirements set forth in GASB 75 and the Actuarial Standards of Practice (ASOP).

Supporting documentation provided by the District was relied upon without audit. This information includes, but is not limited to, census data, premiums, OPEB plan provisions, contributions, payroll, and any applicable asset statements. The data was reviewed in accordance with ASOP 23. The valuation results, and subsequent disclosure information, depend on the integrity of the provided information.

The results in this report were calculated with the assistance of ProVal actuarial valuation software. The model was developed in 1994 and is maintained by Winklevoss Technologies (WinTech). Through ProVal, WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in the ProVal assumptions or outputs that would affect this valuation.

The undersigned actuary is a member of the American Academy of Actuaries and meets the qualification standards to render the actuarial opinion contained in this report.

Certified by:

  
Molly McGee, ASA, EA, FCA, MAAA  
Consulting Actuary



**Quarterly Report on Williams Uniform Complaints**  
[Education Code § 35186]

District: Plaza Elementary School District

Person completing this form: Patrick Conklin

Title: Superintendent/Principal

Quarterly Report Submission Date:  
(*check one*)

- ☐ October 2023  
☒ January 2024  
☐ April 2024  
☐ July 2023

Date for information to be reported publicly at governing board meeting: December 7th, 2023

Please check the box that applies:

- ☒ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0	NA	NA
Teacher Vacancy or Misassignment	0	NA	NA
Facilities Conditions	0	NA	NA
TOTALS	0	NA	NA

Patrick M. Conklin

\_\_\_\_\_  
Print Name of District Superintendent

\_\_\_\_\_  
Signature of District Superintendent

\_\_\_\_ March 14<sup>th</sup>, 2024 \_\_\_\_  
Date

Plaza School District  
7322 County Road 24  
Orland, CA 95963  
**BOARD OF TRUSTEES**  
Regular Board Meeting  
January 18<sup>th</sup>, 2024  
3:00PM  
Minutes

- I. **Call to Order** The meeting was called to order at 3:00PM
- II. **Pledge of Allegiance**
- III. **Members Present** Board Trustees Jake Cecil and Connie King, Superintendent Conklin and Business Manager Thompson. Mrs. Crane and Mrs. McDade. PJ Davis absent
- IV. **Comments: Non Agenda Items—The Board Clerk will allow three minutes for speakers to address the appropriate matters. Speakers will identify themselves when acknowledged by the Clerk.**
- V. **Comments: Agenda Items Only—Any person wishing to address the Board will identify themselves, the agenda item they are speaking about, and limit remarks to three minutes.**
- VI. **Correspondence**
- VII. **Board Trustee Reports** Mrs. King shared that she understands the difficulty in finding a school psychologist. Mr. Conklin reported that GCOE is interviewing soon.
- VIII. **Superintendent Report/Information**
  - A. **2023-24 School Year Update**
    1. **Plaza Promise**
      - i. **Student Citizen of the Month** – Mr. Conklin shared that he would like to present a student citizen on the month award to one or two students at each board meeting. The board agreed.
      - ii. **Community Engagement Night Thursday, February 29th, 2024** –Mr. Conklin explained that teachers will host activities in their rooms from 5:30-6:30, then pizza will be served to families while he presents important school information.
      - iii. **Open House Thursday, April 11<sup>th</sup>, 2024** – Open House will give students and teachers an opportunity to showcase their work and classrooms.
    - B. **January Pirates Post** – Mr. Conklin presented the newsletter
    - C. **Plaza Community Club** – PCC did not meet in December. This month's agenda includes the Father-Daughter Dance, Teacher Appreciation Week, and the tri-tip dinner fundraiser.
    - D. **Facilities**
      1. **New Construction and Modernization** – Mr. Conklin updated the board on both projects, including timeline and budget. He discussed change orders for the well and OPSC regulations pertaining to savings the district may have from the grant. Mr. Conklin presented information on basketball court design and size. The board agreed that it is important to maintain ADA seating compliance.
      2. **Phase III**
        - i. **HVAC** – Mr. Conklin informed the board that the project will depend on weather conditions, but is scheduled for February 20-23rd.
        - ii. **Painting** – Mr. Conklin will issue a RFP for a project to paint the whole campus.

Plaza School District  
7322 County Road 24  
Orland, CA 95963  
BOARD OF TRUSTEES  
Regular Board Meeting  
January 18<sup>th</sup>, 2024  
3:00PM  
Minutes

iii. **Furniture** – Mr. Conklin explained that he will gather quotes for classroom furniture, including bookshelves and cabinets, as well as furniture for the new classrooms and office.

E. **Personnel** – Mr. Conklin shared that there are no concerns or issues.

F. **Categorical Expenditures**

1. **ELO-P** – Mr. Conklin informed the board that the \$59K left to spend before June 30th will go towards materials, resources, and technology for the program, as well as staffing.

2. **Cafeteria** – Mr. Conklin discussed the difficulty he's having in getting interested contractors to provide quotes.

3. **Educator Effectiveness** – Mr. Conklin informed the board that he has met with most teachers who expressed an interest in different professional development needs they thought would improve their instruction. Several common things were time to work on the new science curriculum, training on GAFE and SEL strategies, and time to get more organized

G. **Universal Pre-Kindergarten** – Mr. Conklin discussed different options to find a candidate for the position. The primary focus will be to find someone who has experience with this age group and a preschool program.

H. **2023-24 Enrollment** – Mr. Conklin informed the board that there are 193 students enrolled.

I. **Governor's 2024-25 Budget Proposal** – Mr. Conklin discussed how the Governor's proposal appears more optimistic for K-12 education than expected. The primary area of concern for the district is the proposed COLA is only .76%. The May Revise will be more accurate.

J. **County of Glenn Elections Department: Form 700 Filings** – Mr. Conklin reminded the board that they are required to complete the form annually.

K. **Classified Employee Summer Assistance Program** – Mr. Conklin informed the board that the district will offer this program to classified staff again.

L. **2023-24 LCAP Mid-Year Update** – Mr. Conklin presented the mid-year review.

IX. **Action**

A. **Old Business**

B. **New Business**

1. **Consent Agenda: Routine matters that can be approved with one motion**

a. **Approve the Minutes of the December 7<sup>th</sup>, 2023 Regular Board Meeting**

b. **Approve Warrant Registers December 5<sup>th</sup>, 2023 – January 11<sup>th</sup>, 2024**

c. **Approve Budget Transfers— None**

Jake Cecil moved to approve the Consent Agenda and Connie King seconded. All approved.



Plaza School District  
7322 County Road 24  
Orland, CA 95963  
BOARD OF TRUSTEES  
Regular Board Meeting  
January 18<sup>th</sup>, 2024  
3:00PM  
Minutes

**2. Approve 2023 School Accountability Report Card**

Jake Cecil moved to Approve 2023 School Accountability Report Card and Connie King seconded. All approved.

**3. Approve 2023-24 Safe School Plan**

Connie King moved to Approve 2023-24 Safe School Plan and Jake Cecil seconded. All approved.

**4. Approve 1<sup>st</sup> and 2<sup>nd</sup> Grade Field Trip to Turtle Bay in Redding, CA on April 18<sup>th</sup>, 2024**

Jake Cecil moved to Approve K-2nd Grade Field Trip to Turtle Bay in Redding, CA on April 18<sup>th</sup>, 2024 and Connie King seconded. All approved.

**5. Approve Elizabeth Relf for ELO-P Coordinator as a Retired Annuitant**

Jake Cecil moved to Approve Elizabeth Relf for ELO-P Coordinator as a Retired Annuitant and Connie King seconded. All approved.

**6. Approve Resolution 23-03 Release/Non-Reelection of Temporary Certificated Employee #2395**

Jake Cecil moved to Approve Resolution 23-03 Release/Non-Reelection of Temporary Certificated Employee #2395 and Connie King seconded. All approved.

**X. Adjournment – Next Regularly Scheduled Meeting Thursday, March 14<sup>th</sup>, 2024 @ 3PM**

–The meeting was adjourned at 4:30PM

## ReqPay12d

## Board Report

Checks Dated 01/12/2024 through 03/07/2024

Board Meeting Date March 14, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40349694	01/18/2024	ADVANCED DOCUMENT	01-5890	USAGE CHARGE 12/01/23 - 12/31/23		319.10
40349695	01/18/2024	CDE Cashier's Office	13-5890	CNIPS 2022 - CAFETERIA FOOD REPAYMENT		104.38
40349696	01/18/2024	COMMERCIAL LIGHTING COMPANY	01-4300	SITE SUPPLIES		150.57
40349697	01/18/2024	CORNELL DISTRIBUTING	13-4700	CAFETERIA FOOD		235.40
40349698	01/18/2024	DEBORAH ARIZA	13-4700	CAFETERIA FOOD		126.00
40349699	01/18/2024	DNA	01-5890	WEBSITE HOSTING SERVICE FEE		50.00
40349700	01/18/2024	DWK ATTORNEYS AT LAW	01-5815	PROFESSIONAL SERVICES RENDERED		942.50
40349701	01/18/2024	GLENN COUNTY	01-5890	45 DAY SAFETY INSPECTION		225.00
40349702	01/18/2024	GREG'S HEATING & A/C	01-5630	A/C SERVICE REPLACE THERMOSTAT WIRE		490.00
40349703	01/18/2024	HUNT PROPANE INC.	01-5540	318.80 GALLONS OF PROPANE		1,087.28
40349704	01/18/2024	KIMBERLY FIFIELD	01-4300	THANKSGIVING PUMKIN PIE IN A CUP SUPPLIES		99.64
40349705	01/18/2024	LARRY'S PEST & WEED CONTROL	01-5530	PEST CONTROL		240.00
40349706	01/18/2024	MACQUARIE EQUIPMENT CAPITAL, I NC.	01-5890	LEASE PAYMENT		338.91
40349707	01/18/2024	OFFICE DEPOT	01-4300	K - 8TH GRADE SUPPLIES		324.64
40349708	01/18/2024	PROPACIFIC FRESH	13-4700	CAFETERIA FOOD	485.66	
				CAFETERIA FOOD - WALDEN	759.50	1,225.16
40349709	01/18/2024	RAY DALTON CONSTR. CONSULTING	35-5815	PLAZA ADDITIONS	8,000.00	
				PLAZA MODERNIZATION	2,000.00	10,000.00
40349710	01/18/2024	SIERRA WATER UTILITY	01-5890	OPERATOR SERVICE		165.77
40349711	01/18/2024	SWRCB ACCOUNTING OFFICE	01-5890	WATER SYSTEM ANNUAL FEE 07/01/23 - 06/30/24		835.00
40349712	01/18/2024	TCG ADMINISTRATORS/CALSTRS	01-5890	MONTHLY ADMINISTRATION FEE		8.00
40349713	01/18/2024	THE DANIELSEN CO.	13-4300	CAFETERIA SUPPLIES	118.10	
				CAFETERIA SUPPLIES - WALDEN	44.27	
			13-4700	CAFETERIA FOOD	2,573.02	
				CAFETERIA FOOD - WALDEN	936.84	3,672.23
40349714	01/18/2024	US BANK	01-4300	3 PROJECTER BULBS	305.69	
				ELOP SUPPLIES	142.73	
				FRACTION AND DECIMAL MANIPULATIVES - SUMMER	26.79	
				SITE SUPPLIES	517.27	
			01-5200	2024 SSDA STATE CONFERENCE - MR.CONKLIN	650.00	
				EDUCATION EFFECTIVENESS - MRS. EDSON	101.23	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

005 - Plaza Elementary School District

Generated for Alex Hinely (ALEXHINELY), Mar 7 2024 8:40AM

## ReqPay12d

## Board Report

Checks Dated 01/12/2024 through 03/07/2024

Board Meeting Date March 14, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40349714	01/18/2024	US BANK		EDUCATION EFFECTIVENESS - MRS. FIFIELD	101.23	
				EDUCATION EFFECTIVENESS - MRS. MCDADE	101.23	
				EDUCATION EFFECTIVENESS - MRS. RANDLES	101.23	
			01-5630	SOLAR PANEL CLEANING	192.00	
			01-5890	SPOTIFY MEMBERSHIP FEE	10.99	
				TPT - MRS. CRANE	100.00	
				TPT - MRS. HENNING	100.00	
			13-4700	CAFETERIA FOOD	249.42	
			13-5890	FOOD HANDLER'S CERTIFICATE C.NELSON	15.00	2,714.81
40349715	01/18/2024	WASTE MANAGEMENT	01-5520	GARBAGE SERVICE 12/01/23 - 12/31/23		407.32
40350088	01/24/2024	AT&T	01-5910	12/10/23-1/9/24		65.49
40350089	01/24/2024	CORNELL DISTRIBUTING	13-4700	CAFETERIA FOOD		354.50
40350090	01/24/2024	DEBORAH ARIZA	13-4700	CAFETERIA FOOD		126.00
40350091	01/24/2024	GREG'S HEATING & A/C	01-5630	A/C SERVICE- ROOM 6 & 7		240.00
40350092	01/24/2024	HMC ARCHITECTS C/O RGA	35-6200	PROFESSIONAL SERVICES RENDERED- ADDITIONS	3,150.00	
				PROFESSIONAL SERVICES RENDERED- MODERN.	1,038.31	4,188.31
40350093	01/24/2024	HUNT PROPANE INC.	01-5540	268.10 GAL OF PROPANE		888.49
40350094	01/24/2024	MID PACIFIC ENGINEERING, INC.	35-6200	GEOTECHNICAL REPORT- MODERN.		10,278.20
40350095	01/24/2024	ORLAND ACE HARDWARE	01-4300	SITE SUPPLIES		120.22
40350096	01/24/2024	PG&E	01-5545	STREET LIGHT 12/15/23-1/16/24		11.64
40350097	01/24/2024	PROPACIFIC FRESH	13-4700	CAFETERIA FOOD	378.74	
				WALDEN CAFETERIA FOOD	810.30	1,189.04
40350098	01/24/2024	THE DANIELSEN CO.	13-4300	CAFETERIA SUPPLIES	129.53	
				WALDEN CAFETERIA SUPPLIES	65.69	
			13-4700	CAFETERIA FOOD	2,180.85	
				WALDEN CAFETERIA FOOD	2,501.97	4,878.04
40350099	01/24/2024	TRI-COUNTY SCHOOLS INS GROUP (TCSIG)	01-9571	JAN 2024 EMPLOYEE PAID INS	4,286.24	
					19,929.84	
40350100	01/24/2024	UNITED BUILDING CONTRACTORS	01-9572	JAN 2024 DISTRICT PAID INS	936.00	25,152.08
			01-9573	JAN 2024 RETIREE PAID INS	591,504.20	
			35-6200	PLAZA ADDITIONS	197,500.71	789,004.91
				PLAZA MODERNIZATION		

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

005 - Plaza Elementary School District

Generated for Alex Hinely (ALEXHINELY), Mar 7 2024 8:40AM

## ReqPay12d

## Board Report

Checks Dated 01/12/2024 through 03/07/2024

Board Meeting Date March 14, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40350357	01/31/2024	CORNELL DISTRIBUTING	13-4700	CAFETERIA FOOD		294.95
40350358	01/31/2024	DEBORAH ARIZA	13-4700	CAFETERIA FOOD		126.00
40350359	01/31/2024	John Felix	01-5200	MILEAGE REIMBURSEMENT - 92 MILES		61.22
40350360	01/31/2024	MACQUARIE EQUIPMENT CAPITAL, I NC.	01-5890	LEASE PAYMENT		370.51
40350361	01/31/2024	PACE ANALYTICAL SERVICES LLC	01-5560	DRINKING WATER MONITORING		222.40
40350362	01/31/2024	PROPACIFIC FRESH	13-4700	CAFETERIA FOOD		259.38
40350363	01/31/2024	THE DANIELSEN CO.	13-4300	CAFETERIA SUPPLIES	63.52	
40350640	02/07/2024	CDW GOVERNMENT	13-4700	CAFETERIA FOOD	1,948.76	2,012.28
			01-5890	ACAD GOOGLE - 25 CHROME LENOVO LICENSING	825.00	
				ACAD GOOGLE - 7 CHROMEBOOKS LICENSING	231.00	1,056.00
40350641	02/07/2024	CORNELL DISTRIBUTING	13-4700	CAFETERIA FOOD		79.40
40350642	02/07/2024	HUNT PROPANE INC.	01-5540	368.80 GALLONS PROPANE		1,222.21
40350643	02/07/2024	NAPA AUTO PARTS	01-4300	BATTERY FOR MOWER		206.71
40350644	02/07/2024	ORLAND ACE HARDWARE	01-4300	SITE SUPPLIES		18.82
40350645	02/07/2024	PLAZA SCHOOL REVOLVING ACCT	01-4300	SUMMER PROGRAM - ART		750.00
40350646	02/07/2024	PROPACIFIC FRESH	13-4700	CAFETERIA FOOD	318.13	
40350647	02/07/2024	SIERRA WATER UTILITY		CAFETERIA FOOD - WALDEN	1,660.62	1,978.75
40350648	02/07/2024	THE DANIELSEN CO.	01-5890	OPERATOR SERVICE CHARGE		165.77
			13-4300	CAFETERIA SUPPLIES	161.99	
				CAFETERIA SUPPLIES - WALDEN	95.75	
			13-4700	CAFETERIA FOOD	2,469.06	3,346.06
40350649	02/07/2024	TRI-COUNTY SCHOOLS INS GROUP (TCSIG)	01-9571	FEB. 2024 EMPLOYEE PAID INS	619.26	
					4,286.24	
			01-9572	FEB. 2024 DISTRICT PAID INS	19,929.84	25,152.08
40350853	02/14/2024	ADVANCED DOCUMENT	01-9573	FEB. 2024 RETIREE PAID INS	936.00	194.20
40350854	02/14/2024	CORNELL DISTRIBUTING	01-5890	USAGE CHARGE 01/01/24 - 01/31/24		608.20
40350855	02/14/2024	DEBORAH ARIZA	13-4700	CAFETERIA FOOD		252.00
40350856	02/14/2024	DNA	13-4700	CAFETERIA FOOD		50.00
40350857	02/14/2024	NORCAL FOOD EQUIPMENT, INC.	01-5890	WEBSITE HOSTING SERVICE FEE		1,435.69
			01-5630	DOOR SWEEP, DOOR RAIL HEATER, GASKET, SERVICE LABOR		645.98
40350858	02/14/2024	OFFICE DEPOT	01-4300	K - 8TH GRADE SUPPLIES - GENERAL		876.79
40350859	02/14/2024	PROPACIFIC FRESH	13-4700	CAFETERIA FOOD	222.81	
				CAFETERIA FOOD - WALDEN	653.98	
40350860	02/14/2024	RAY DALTON CONSTR. CONSULTING	35-5815	PLAZA - ADDITIONS	8,000.00	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ERP for California

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## ReqPay12d

## Board Report

Checks Dated 01/12/2024 through 03/07/2024

Board Meeting Date March 14, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40350860	02/14/2024	RAY DALTON CONSTR. CONSULTING	13-4300	PLAZA MODERNIZATION	2,000.00	10,000.00
40350861	02/14/2024	THE DANIELSEN CO.	13-4300	CAFETERIA SUPPLIES - WALDEN	137.21	
			13-4700	CAFETERIA SUPPLIES - WALDEN	148.55	
			13-4700	CAFETERIA FOOD	2,939.80	
			13-4700	CAFETERIA FOOD - CREDIT	13.54-	
			35-6200	CAFETERIA FOOD - WALDEN	796.10	4,008.12
40350862	02/14/2024	UNITED BUILDING CONTRACTORS	01-4300	PLAZA - ADDITIONS		189,337.21
40350863	02/14/2024	US BANK	01-4300	BADMINTON NET OUTDOOR ADJUSTABLE	42.89	
				BOLEXINO - KNIFE	38.79	
				CONDIMENT SQUEEZE BOTTLES	42.67	
				HEAVY DUTY BASKETBALL NETS	121.09	
				HIGH NOON BOOKS	314.24	
				MOUSE TRAP BUCKET	14.99	
				REPLACEMENT PARTS FOR CAN OPENER	35.35	
				WINRISE OFFICE CHAIRS - 22	3,067.02	
			01-5200	2024 SSDA STATE CONFERENCE	650.00	
			01-5890	BUS DRIVER - TESTING - J.F.	114.00	
				LATE CHARGE	2.00	
				SPOTIFY MONTHLY CHARGE	10.99	
40350864	02/14/2024	VERIZON WIRELESS	13-4700	CAFETERIA FOOD	19.58	4,473.61
			01-5910	MONTHLY SERVICE CHARGE - SPARK CELL		105.19
40350865	02/14/2024	WASTE MANAGEMENT	01-5520	MONTHLY SERVICE CHARGE 01/01/24 -01/31/24		421.68
40351172	02/21/2024	AT&T	01-5910	MONTHLY STATEMENT 01/10/24 -02/09/24		62.93
40351173	02/21/2024	CORNELL DISTRIBUTING	13-4700	CAFETERIA FOOD		234.80
40351174	02/21/2024	DEBORAH ARIZA	13-4700	CAFETERIA FOOD		126.00
40351175	02/21/2024	HUNT PROPANE INC.	01-5540	241.50 GALLONS PROPANE		774.44
40351176	02/21/2024	MID PACIFIC ENGINEERING, INC.	35-6200	GEOTECHNICAL REPORT - MODERNIZATION		13,520.30
40351177	02/21/2024	MONICA ULLOA	01-4300	YEARBOOK SUPPLIES		30.20
40351178	02/21/2024	PG&E	01-5545	SERVICE CHARGE 01/03/24 - 01/31/24		23.82
40351179	02/21/2024	PROPACIFIC FRESH	13-4700	CAFETERIA FOOD	466.17	
				CAFETERIA FOOD - WALDEN	725.71	1,191.88
40351180	02/21/2024	THE DANIELSEN CO.	13-4300	CAFETERIA SUPPLIES	107.26	
				CAFETERIA SUPPLIES - WALDEN	62.12	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

## Checks Dated 01/12/2024 through 03/07/2024

Board Meeting Date March 14, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40351180	02/21/2024	THE DANIELSEN CO.	13-4700	CAFETERIA FOOD	1,917.24	
				CAFETERIA FOOD - CREDIT	110.44-	
				CAFETERIA FOOD - WALDEN	1,106.43	3,082.61
40351620	03/06/2024	ACTUARIAL RETIREMENT CONS.	01-5890	FISCAL YEAR 2023	500.00	
40351621	03/06/2024	ADVANCED DOCUMENT		VALUATION REPORT JULY 2022	2,250.00	2,750.00
40351622	03/06/2024	Blick Art Materials	01-4300	STAPLES FOR COPIER		96.98
			01-5200	ART - ELLEN HEISE	2,538.37	
				CREDIT ON DAMAGED ART SUPPLIES - ELLEN HEISE	86.04-	2,452.33
40351623	03/06/2024	CALIFORNIA SCHOOL BOARDS ASSO.	01-5200	CURRENT YEAR DEVELOPMENT WORKSHOP	5,699.48	
			01-5300	CSBA MEMBERSHIP	2,063.00	
			01-5890	GAMUT POLICY	3,660.00	11,422.48
40351624	03/06/2024	CDE Cashier's Office	13-4700	CAFETERIA FOOD		15.60
40351625	03/06/2024	CORNELL DISTRIBUTING	13-4700	CAFETERIA FOOD		410.20
40351626	03/06/2024	DEBORAH ARIZA	13-4700	CAFETERIA FOOD		126.00
40351627	03/06/2024	HMC ARCHITECTS C/O RGA	35-6200	PROFESSIONAL SERVICES JAN. 2024 - ADDITIONS	7,131.82	
				PROFESSIONAL SERVICES JAN. 2024 - MOD.	812.50	7,944.32
40351628	03/06/2024	LARRY'S PEST & WEED CONTROL	01-5530	PEST CONTROL		240.00
40351629	03/06/2024	MACQUARIE EQUIPMENT CAPITAL, I NC.	01-5890	LEASE PAYMENT		338.91
40351630	03/06/2024	MAR/CAL	01-4300	CUMULATIVE FOLDERS		73.88
40351631	03/06/2024	OFFICE DEPOT	01-4300	K - 8TH GRADE SUPPLIES		192.55
40351632	03/06/2024	PACE ANALYTICAL SERVICES LLC	01-5560	DRINKING WATER MONITORING		145.96
40351633	03/06/2024	PG&E	01-5545	STREET LIGHT CHARGE 01/17/24 - 02/14/24		12.07
40351634	03/06/2024	PROPACIFIC FRESH	13-4700	CAFETERIA FOOD	458.66	
				CAFETERIA FOOD - WALDEN	848.19	1,306.85
40351635	03/06/2024	TCG ADMINISTRATORS/CALSTRS	01-5890	MONTHLY ADMINISTRATION FEE		8.00
40351636	03/06/2024	THE DANIELSEN CO.	13-4300	CAFETERIA SUPPLIES	225.43	
				CAFETERIA SUPPLIES - WALDEN	38.44	
			13-4700	CAFETERIA FOOD	2,149.27	
				CAFETERIA FOOD - WALDEN	1,097.65	3,510.79
40351637	03/06/2024	TRI-COUNTY SCHOOLS INS GROUP (TCSIG)	01-9571	MAR. 2024 EMPLOYEE PAID INS	4,286.24	
			01-9572	MAR. 2024 DISTRICT PAID INS	19,929.84	
			01-9573	MAR. 2024 RETIREE PAID INS	936.00	25,152.08

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 01/12/2024 through 03/07/2024				Board Meeting Date March 14, 2024		
Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
				Total Number of Checks	92	1,185,235.82

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	55	114,921.16
13	CAFETERIA	31	36,041.41
35	COUNTY SCHOOL FACILITIES	8	1,034,273.25
Total Number of Checks		92	1,185,235.82
Less Unpaid Tax Liability			.00
Net (Check Amount)			1,185,235.82

# **Plaza School District Transportation Plan 2024-25**

## **Transportation Services:**

1. Enter description of transportation services offered to pupils, and how the LEA will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. The Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

The school offers transportation services to its pupils who live in district via a bus, which are equipped with necessary safety features and staffed with trained drivers. There are only 2 students who live in district requesting transportation, therefore service is available for all TK-8 students. The district does not have high school students. To ensure that the transportation services are planned effectively, the school may consider factors such as route optimization, cost-effectiveness, and the safety of the pupils

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

The district may provide transportation services to pupils who reside in district, including those with disabilities, homeless children, and youth to ensure that they have equal access to education. For pupils with disabilities, the school may offer special needs transportation with appropriately equipped vehicles, such as buses with lifts or ramps via an agreement with Glenn County Office of Education. The vehicles may be staffed with trained personnel to assist the students with getting on and off the bus and securing any necessary equipment. If a parent or a student with disabilities chooses to drive, mileage reimbursement is offered. For homeless children and youth, the school may provide transportation to ensure that they can attend school regularly, even if they don't have a permanent residence. This can include services to and from temporary shelters, or arranging for public transportation. In both cases, the school must comply with the Americans with Disabilities Act (ADA) and the McKinney-Vento Homeless Assistance Act to ensure that transportation services are accessible and equal for all pupils, regardless of their disabilities or housing status.

3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

Unduplicated pupils, who reside in district and are defined as children and youth who are considered to be at-risk, including those who are low-income, homeless, in foster care, or migrants, may access available home-to-school transportation services at no cost to the pupils through various programs and initiatives. One example is the McKinney-Vento Homeless Assistance Act, which requires that homeless children and youth be provided with transportation to and from school. This transportation may include bus, or arrangements for public transportation, and must be provided at no cost to the pupils or their families. Another example is the Title I program, which provides financial assistance to schools with high percentages of low-income students to help them provide transportation to and from school. This transportation is also available at no cost to the pupils. School districts may also partner with local organizations, such as community-based organizations, to provide transportation services to unduplicated pupils at no cost to the pupils. In all cases, schools must ensure that transportation services are accessible and equal for all pupils, regardless of their income or housing status.



**Consultations:**

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.

Classified staff, including the bus driver, administration, and parents of students requiring specialized transportation specified in their Individual Education Plan were consulted while developing the plan.

**Board Approval Date:** March 14th, 2024 *(must be on or before April 1, 2024)*

The Transportation Plan was developed in accordance with Education Code Sections 39800.1 and 41850.1.

2023-24 Actuals

**Revenue Calculation**

Total 2023-24 Transportation Expenses (Function 3600)	34,278.97
Less Capital Outlay (object 6XXX, Function 3600)	0
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	0
Estimated 60% Reimbursement	\$20,567.38
Less 2023-24 Transportation add-on (from LCFF Calculator)	26,602

2024-25 Budget (Function 3600)

<b>Total Revenue (Object 8590, Resource 0000)</b>	\$0.00
<b>Expenditures and Other Financing Uses</b>	
1000-2999 - Certificated Salaries	0
2000-2999 - Classified Salaries	16,304
3000-3999 - Employee Benefits	11,662
4000-4999 - Books and Supplies	3,060
5000-5999 - Services and other Operating Expenditures	8,670
6000-6999 - Capital Outlay	0
7000-7999 - Other Outgo	0
<b>Total Expenditures</b>	\$39,696.00

2025-26 Budget (Function 3600)

<b>Total Revenue (Object 8590, Resource 0000)</b>	0
<b>Expenditures and Other Financing Uses</b>	
1000-2999 - Certificated Salaries	0
2000-2999 - Classified Salaries	16,793
3000-3999 - Employee Benefits	12,245
4000-4999 - Books and Supplies	3,121
5000-5999 - Services and other Operating Expenditures	8,843
6000-6999 - Capital Outlay	0
7000-7999 - Other Outgo	0
<b>Total Expenditures</b>	\$41,002.00
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>	

**Board Approval Date:** March 14th, 2024

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

## Plaza Elementary School Interview Selection

The Interview Committee members support Kate Lore  
as the most qualified applicant and recommend that he/she be employed as a  
**TK Teaching Position** for the 2024-25 school year.

### Interview panel members:

**Patrick Conklin**

Patrick Conklin

**Connie King**

Connie King

**Jennifer Crane**

Jennifer M Crane

**Mona Hernandez**

Mona Hernandez

Mandy Edsall

Mandy Edsall

Erin Knight

Erin Knight

# FIELD TRIP REQUEST FORM



Major Field Trip (over 20 miles)



Minor Field Trip (local/20 miles or less)

Teacher Mr. Lee

Destination (Place) / Activity Old Sacramento

City Sacramento

Distance in miles, one way 103

Purpose Tour Old Sacramento which is under current Sacramento  
Also, a print shop which shows how printing used  
to work

Date of proposed trip May 31 or 30 or 16 (Depends on availability)

Departure Time: 7:30 Return Time: 2:45

Method of Transportation Bus

## Minor Field Trip Approval

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Superintendent

## Major Field Trip Approval

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Clerk, Board of Trustees

# **PLAZA ELEMENTARY SCHOOL DISTRICT**

## **Second Interim Report 2023-24**

### **Background**

- Represents District financial condition through January 31, 2024
- Reviewed by the Governing Board, County Superintendent, Superintendent of Public Instruction, and State Controller
- Purpose is to ensure awareness regarding current and future financial obligations



# Comparison

## First Interim

Summary	Unrest./Restrict.
Beginning Fd. Bal.	<b>3,513,746</b>
LCFF	2,261,036
Federal	40,167
State	273,700
Local	195,284
Total Revenues	2,770,187
Expenditures	(2,998,257)
Transfer Out Fund 40	(5,556)
+/- Rev./Exp.	<b>(233,626)</b>
Ending Fd. Balance	3,280,120

## Second Interim

Summary	Unrest./Restrict.
Beginning Fd. Bal.	<b>3,513,746</b>
LCFF	2,258,804
Federal	84,980
State	304,500
Local	197,831
Total Revenues	2,846,115
Expenditures	(2,886,294)
Transfer Out Fund 40	(5,556)
+/- Rev./Exp.	<b>(45,735)</b>
Ending Fd. Balance	3,468,011

# Multiyear Projections

	Second Interim 2023/2024	Projections 2024/2025	Projections 2025/2026
<b>Beginning Fd. Bal.</b>	<b>3,513,746</b>	<b>3,468,011</b>	<b>3,247,250</b>
LCFF	2,258,804	2,452,899	2,531,895
Federal	84,980	84,980	84,980
State	304,500	263,073	263,073
Local	197,831	197,831	197,831
Total Revenues	2,846,115	2,998,783	3,077,779
Expenditures	(2,886,294)	(3,213,988)	(2,820,747)
Transfer Out Fund 40	(5,556)	(5,556)	(5,556)
<b>+/- Rev./Exp.</b>	<b>(45,735)</b>	<b>(220,761)</b>	<b>251,476</b>
<b>Ending Fd. Balance</b>	<b>3,468,011</b>	<b>3,247,250</b>	<b>3,498,726</b>



# Other District Funds

<u>Fund</u>	<u>Name</u>	<u>Ending Balance</u>
20	Postemployment Benefits	334,124
40	Capital Outlay Projects	1,633
73	Mr. K Scholarship	2,766