**SANTA CRUZ CITY SCHOOLS DISTRICT**
**REGULAR MEETING FOR THE ELEMENTARY**
**AND SECONDARY DISTRICTS**
**WEDNESDAY, MARCH 10, 2021**
**OPEN SESSION BEGINS AT 6:30 P.M.**
**ZOOM REMOTE BOARD MEETING**

**POSTED**
**DATE:**
**TIME:**
**LOCATION:**
**EMPLOYEE:**

**COMMUNITY MEMBERS CAN PARTICIPATE REMOTELY VIA ZOOM:**
**Click on this link to join meeting.** Meeting Password: SCCS

If a member of the community would like to submit public comment on a closed session item in lieu of speaking on zoom, please email the Board Clerk at boardclerk@sccs.net by 12:00 p.m. on March 10, 2021.

## AGENDA

| | Item | *Purpose / Support* |
|---|---|---|
| | **Agenda (Estimated Time)** | |
| **1.** | **Convene Closed Session** | ***5:30*** |
| 1.1. | Roll Call | |
| 1.2. | Public Comments prior to Closed Session | *Members of the public may comment on items that ARE listed on the Closed Session Agenda.*<br>***If you have a comment regarding an item on the agenda prior to closed session, please submit your comment via email to boardclerk@sccs.net.*** |
| **2.** | **Closed Session Items** | |
| 2.1. | Certificated/Classified/Management Leaves, Retirements, Resignations & Appointments | ***5:30 p.m.*** *Information for possible action* |
| 2.2. | Public Employee Discipline/Dismissal/Release/Complaint (Govt. Code Section 54957) | ***5:35 p.m.*** *Information for possible action* |
| 2.3. | Conference with Real Property Negotiations (Govt. Code Section 45956.8) | ***6:00 p.m.***<br>*Property: 133 Mission Street, Suite 101*<br>*Agency Negotiator: Jim Monreal*<br>*Negotiating Parties: Bill Maxfield, Miller Maxfield Inc.*<br>*Under Negotiation: 2020-21 Rent Relief Remediation* |
| **3.** | **Convene Open Session** | ***6:30 p.m.*** |
| 3.1. | Welcome | |
| 3.2. | Agenda Changes, Additions or Deletions & Announcements | |

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| | Item | *Purpose / Support* |
|---|---|---|
| **4.** | **Public Comments** | *For presentations of matters **not** on the Agenda.*<br>*3 minutes for individuals; 15 minutes per subject.*<br>***Note to Members of the Public: Thank you for taking the time to attend this meeting. Santa Cruz City School Board Members appreciate your presence and your comments regarding items not on the agenda are valued. Per Santa Cruz City Schools Board Bylaw protocols, Trustees will not comment on Public Comments during this time.*** |
| **5.** | **Superintendent's Report** | ***6:40 p.m.*** |
| 5.1. | Superintendent's Reports | |
| 5.2. | Students' Reports | |
| **6.** | **Board Members' Reports** | ***6:50 p.m.*** |
| 6.1. | Board Members' Reports | |
| 6.2. | Board President's Report | |
| **7.** | **Approval of Minutes** | ***7:00 p.m.*** |
| 7.1. | Meeting February 10, 2021 | |
| **8.** | **General Public Business** | |
| **8.1.** | **Consent Agenda Non-Contract Items and Items to be Received: These matters may be passed by one roll call motion.** | ***7:05 p.m.*** |
| **8.1.1.** | **Educational Services** | *None.* |
| 8.1.1.1. | Physical Education Waiver | |

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## AGENDA

| | Item | *Purpose / Support* |
|---|---|---|
| **8.1.2.** | **Business Services** | |
| 8.1.2.1. | Purchase Orders, Bids, & Quotes | |
| 8.1.2.2. | Warrant Register | |
| 8.1.2.3. | Resolution 27-20-21: Authorized Signers for Revolving Fund | |
| 8.1.2.4. | Bond Project Notice of Completion | |
| **8.1.3.** | **Human Resources** | |
| 8.1.3.1. | Personnel Actions--Certificated | |
| 8.1.3.2. | Personnel Actions--Classified | |
| 8.1.3.3. | 2021-22 Academic Calendar: Correction | |
| **8.1.4.** | **Governance/Superintendent** | |
| 8.1.4.1. | Board of Education Meeting Calendar 2021-2022 | |
| 8.1.4.2. | Gifts | |
| **8.2.** | **Consent Agenda: General Contracts & Agreements** | |
| **8.2.1.** | **Educational Services** | *None.* |
| **8.2.2.** | **Business Services** | |
| 8.2.2.1. | Scotty Greathouse Proposal: Soquel High School Mural | |
| 8.2.2.2. | Belli Architecture: Amendment Agreement: Transportation Trailer | |

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## AGENDA

| | Item | *Purpose / Support* |
|---|---|---|
| **8.2.3.** | **Human Resources** | *None.* |
| **8.2.4.** | **Governance/Superintendent** | |
| 8.2.4.1. | Consultant Services Agreement: Kate Rose Communications | |
| **8.3.** | **Consent Agenda: Bond Projects Contracts, Agreements, Proposals, Bids & Change Orders** | |
| 8.3.1 | Albion Environmental: Proposal: Santa Cruz High School Cultural Resource Assessment | |
| 8.3.2. | Albion Environmental: Proposal: Santa Cruz High School Cultural Resources Monitoring | |
| 8.3.3. | Belli Architecture: Amendment Agreement: Harbor High School Central Kitchen Freezer | |
| 8.3.4. | Belli Architecture: Amendment Agreement: Harbor High School Fine Arts Modernization | |
| 8.3.5. | Belli Architecture: Amendment Agreement: Palm Street Maintenance Facility Parking Lot and Safety Lighting | |
| 8.3.6. | Development Group, Inc.: Proposal: Branciforte Small Schools Data Structured Cabling | |
| 8.3.7. | JB Electric: Contract: Westlake Elementary School Switchgear Replacement | |
| 8.3.8. | Joseph R. Renda Construction Services, Inc.: Proposal: Branciforte Small Schools In-Plant Inspection Services | |
| **8.4.** | **Report of Gifts** | ***7:10 p.m.*** |
| 8.4.1. | Report and Acknowledgement of Gifts | |

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## AGENDA

| | Item | *Purpose / Support* |
|---|---|---|
| **8.5.** | **Report of Closed Session Actions** | |
| 8.5.1. | Report of Actions Taken in Closed Session | |
| **8.6.** | **Items to Be Transacted and/or Discussed** | |
| **8.6.1.** | **Governance/Superintendent** | |
| 8.6.1.1. | Staff Report: Update on Expanding In-Person Services & Academic Interventions and Support | ***7:15 p.m.*** *Staff will provide an update on the expansion of in-person services & academic interventions and supports.* |
| **8.6.2.** | **Educational Services** | *None.* |
| **8.6.3.** | **Business Services** | |
| 8.6.3.1. | New Business: District Audit | ***7:35 p.m****. Recommendation: Approve the annual District Audit for 2019-20 to accept the information provided for 2019-20.* |
| 8.6.3.2. | New Business: Bond Measures A & B Audit | ***7:50 p.m.*** *Recommendation: Approve the annual Bond Measures A & B Audit to accept the information provided for 2019-20* |
| 8.6.3.3. | Staff Report: Bond Budget Update | ***8:05 p.m.*** *Mark Bartos will present the bond budget update.* |
| 8.6.3.4. | New Business: Bond Performance Audit | ***8:20 p.m.*** *Recommendation: Provide direction to the District on a Bond Performance Audit.* |
| 8.6.3.5. | New Business: Second Interim Report | ***8:35 p.m.*** *Recommendation: Approve the Second Interim Report with a Positive Certification.* |
| **8.6.4.** | **Human Resources** | |
| 8.6.4.1. | New Business: SCCS 20-21 Sunshine Articles to SCCCE | ***8:55 p.m****. Recommendation: Approve the SCCS 20-21 Sunshine Articles to the SCCCE.* |

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## AGENDA

| | Item | *Purpose / Support* |
|---|---|---|
| 8.6.4.2. | New Business: Resolution 25-20-21: Preliminary Layoffs | ***9:00 p.m**. Recommendation: Approve Resolution 25-20-21: Preliminary Layoffs* |
| 8.6.4.3. | New Business: Resolution 26-20-21: NonReelect of Probationary Certificated Employees | ***9:15 p.m.** Recommendation: Approve Resolution 26-20-21: NonReelect of Probationary Certificated Employees* |
| **8.6.5.** | **Governance/Superintendent** | |
| 8.6.5.1. | New Business: Resolution 28-20-21: Proclaiming March as Women's History Month | ***9:30 p.m.** Recommendation: Approve Resolution 28-20-21: Proclaiming March as Women's History Month* |
| 8.6.5.2. | Possible Items for Future Meeting Agendas | ***9:35 p.m.*** |

**9. Adjournment**

**10. Return to Closed Session (if necessary)**

**11. Closed Session Action Report (if necessary)**

**12. Adjournment**

The board book for this meeting, including this agenda and back-up materials, may be viewed or downloaded online: **http://sccs.net/board_of_education** or may be viewed at the District Office, 133 Mission St. Ste. 100, Santa Cruz, CA 95060.

**Public Participation**:
All persons are encouraged to attend and, when appropriate, to participate in meetings of the Santa Cruz City Schools Board of Education. If you wish to speak to an item on the agenda, please be present at the beginning of the meeting as any item, upon motion, may be moved to the beginning of the agenda. Consideration of all matters is conducted in open session except those relating to litigation, personnel and employee negotiations, which, by law, may be considered in closed session.

**Translation Requests**:
Spanish language translation is available on an as-needed basis. Please make advance arrangements with Alyssa Martinez by telephone at (831) 429-3410 extension 220.

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## AGENDA

**Las Solicitudes de Traducción**:
Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva. Por favor haga arreglos por anticipado con Alyssa Martinez por teléfono al numero (831) 429-3410 x220.

**Board Meeting Information**

1. The Regular Meeting on March 10, 2021, 6:30 p.m., will be held remotely via Zoom.
2. The Regular Meeting on March 24, 2021, 6:30 p.m., will be held remotely via Zoom.
3. The Regular Meeting on April 14, 2021, 6:30 p.m., will be held remotely via Zoom.
4. The Regular Meeting/Study Session on April 28, 2021, 6:30 p.m., will be held remotely via Zoom.
5. The Regular Meeting on May 5, 2021, 6:30 p.m., will be held remotely via Zoom.
6. The Regular Meeting/Study Session on May 19, 2021, 6:30 p.m., will be held remotely via Zoom.
7. The Regular Meeting on June 2, 2021, 6:30 p.m., will be held remotely via Zoom.
8. The Regular Meeting on June 16, 2021, 6:30 p.m., will be held remotely via Zoom.

**MINUTES OF THE REGULAR MEETING**
**OF THE SANTA CRUZ CITY SCHOOLS BOARD OF EDUCATION**
**FOR THE ELEMENTARY AND SECONDARY DISTRICTS**
**FEBRUARY 10, 2021**

**Convene Closed Session**
Board President Vestal called this Closed Session Meeting to order at 5:30 p.m.

**Public Comments for Closed Session Agenda Items**
None

**Convene Open Session**
Board President Vestal called this Regular Meeting Open Session to order at 6:30 p.m.

**Attendance at Meeting**

| | | | |
|---|---|---|---|
| Sheila Coonerty | John Owen | Cindy Ranii | Deb Tracy-Proulx |
| Jeremy Shonick | Patricia Threet | Claudia Vestal | |

Absent: Student Board Representative Sophie Nigh
Student Board Representative Xhu Lopez Guzman

Kris Munro, Superintendent
Dorothy Coito, Assistant Superintendent, Educational Services
Molly Parks, Assistant Superintendent, Human Resources
Jim Monreal, Assistant Superintendent, Business Services
Members of the Audience

**Welcome and Format**
Board President Vestal welcomed those in attendance and explained the format used for this Regular Meeting of the Board of Education.

**3.2. Agenda Changes, Additions, or Deletions & Announcements**
None.

**PUBLIC COMMENTS**

Katie Rowe Kairys, Activities Director at Santa Cruz High School, expressed her gratitude to the District for their work in coordinating and supporting the Anti-Racism Webinar hosted by the Santa Cruz Warriors. She also shared updates on upcoming activities at Santa Cruz High and the work being done to keep students connected to their school in a virtual environment.

Tom Crahen, CTE advisory committee member shared data and ideas to strengthen the CTE program. Mr. Crahen stated he believed it would benefit the committee and program to reschedule their next meeting for an earlier date and invited a member of the board to attend the next meeting.

## SUPERINTENDENT'S REPORT

**Superintendent's Report**

Superintendent Munro reported on the cabinet and principal planning meetings to prepare for the new school year. Staff have also been meeting to develop an intervention plan for the current school year, the summer, and the next school year. Staff continue to conduct home visits to support student engagement. On February 1, the Santa Cruz Warriors hosted an anti-racism webinar for all secondary students in the SCCS district and members of the Superintendent's Student Advisory on Race & Equity participated on the panel. Sites continue to expand small cohorts on campuses. In the last week, six cohorts had to be closed due to COVID exposures; however, there has been no spread of COVID-19 on school campuses to date. Principals participated in site data conversations with cabinet and central office administrators. The interim ventilation report has been shared with school sites and union leaders and the final report will be posted on the District website by the end of the month. Santa Cruz City Schools continues to collaborate with the County Office of Education to expand surveillance testing. In a collaboration with Dignity Health and the County Office of Education all Transitional Kindergarten and Kindergarten teachers were vaccinated against COVID-19, and we hope to have all elementary teacher vaccinated by the end of this weekend. On Martin Luther King Jr. Day the Santa Cruz Warriors partnered with SCCS in working on beautification project of Gault Elementary School's campus. To conclude her report, Superintendent Munro welcomed the District's new Chief of Communication and Community Engagement, Sam Rolens.

**Student's Report**

None.

## BOARD MEMBERS' REPORTS

**Board Members' Reports**

Trustee Coonerty did not have a report to share.

Vice President Tracy-Proulx did not have a report to share.

Trustee Ranii did not have a report to share.

Trustee Shonick did not have a report to share.

Trustee Owen did not have a report to share.

Trustee Threet welcomed Sam Rolens, the District's new Chief of Communications and Community Engagement.

**Board President's Report**

Board President Vestal thanked the Santa Cruz Warriors for their ongoing support of the Santa Cruz City School District and the Santa Cruz Community.

## APPROVAL OF MINUTES

1. MSP (Ranii/Threet) 7-0, the Board of Education approved the Minutes of January 13, 2021 meeting.

## GENERAL PUBLIC BUSINESS

**Consent Agenda**

8.1.2.1. Purchase Orders, Bids, & Quotes, 8.1.2.2. Warrant Register, 8.1.2.3. Disposition of Surplus Property, 8.1.3.1. Personnel Actions—Certificated, 8.1.3.2. Personnel Actions—Classified, 8.1.3.3. GSCFT Negotiations: 2021-2022 Academic Calendar, 8.1.4.2. Gifts, 8.2.1. Educational Services, 8.2.1.1. Memorandum of Understanding: SEEDS Restorative Justice, 8.2.1.2. Development Group Inc. Contract: Managed Internal Broadband Services, 8.2.1.3. CDWG Quote: Additional Random Access Memory Purchase, 8.2.2.1. Westlake Elementary School Culminating Art Project Proposal, 8.2.2.2. All Bay Mechanical Inc. Change Order #1: District Office Ventilation Modifications, 8.2.4.1. Zoom Contract Renewal, 8.2.4.2. National Demographics Corporation Redistricting Proposal, 8.3.1 Albion Environmental: Proposal: Branciforte Small Schools Archaeological Monitoring, 8.3.2. Albion Environmental: Proposal: Mission Hill Middle School Archaeological Monitoring, 8.3.3. Ausonio: Proposal: DeLaveaga Elementary School Shade Structure, 8.3.4. Central Coast Construction Company: Change Order 1: Santa Cruz High School Dust Collector Installation, 8.3.5. Development Group Inc: Change Order 2: Soquel High School Structured Cabling Design and Installation, 8.3.6. Kleinfelder: Proposal: DeLaveaga Elementary School Special Inspection and Materials Testing Shade Structure, 8.3.7. Leach Group: Proposal: Mission Hill Middle School New Switch Gear, 8.3.8. Leach Group: Proposal: Santa Cruz High School New Switch Gear, 8.3.9. Leach Group: Proposal: Westlake Elementary School New Switch Gear, 8.3.10. Lewis and Tibbitts, Inc.: Contract: Mission Hill Middle School Switchgear Replacement, 8.3.11. M3 Environmental: Proposal: Bay View Elementary School Inspection and Testing Services, 8.3.12. M3 Environmental: Proposal: Branciforte Small Schools Alternative Family Education Asphalt Pad Sampling, 8.3.13. M3 Environmental: Proposal: Santa Cruz High School Hazardous Materials Inspection, 8.3.14. Mobile Modular: Change Order 1: Branciforte Small Schools Alternative Family Education Building Removal, 8.3.15. PSR Electric: Change Order 1: DeLaveaga Elementary School Temporary Generator, 8.3.16. PSR Electric: Change Order 1: Mission Hill Middle School Multi-Purpose Room Lighting Replacement, 8.3.17. Waterproofing Associates: Change Order 1: Harbor High School.

Vice President Tracy-Proulx motioned to approve the consent agenda. Trustee Coonerty seconded the motion.

The motion was passed by the following roll call vote:

**Roll Call Vote:**

| | | | |
|---|---|---|---|
| Coonerty – Yes | Owen – Yes | Ranii – Yes | |
| Shonick – Yes | Threet – Yes | Tracy-Proulx – Yes | Vestal – Yes |

**Acknowledgement of Gifts**

The Santa Cruz Education Foundation donated $1,100 in Costco Gift Cards to support families impacted by the CZU Lightening Complex Fires.

**Closed Session Items**

**Report of Actions Taken in Closed Session**

Board Vice President Tracy-Proulx reported the following actions during closed session:

1. Ms. Parks shared information with the Board on Certificated/Classified/Management Leaves, Retirements, Resignations & Appointments.
2. Ms. Parks shared information with Trustees regarding Public Employee Discipline/Dismissal/Release/Complaints.
3. Ms. Parks shared information and received direction regarding negotiations with the GSCFT.

## ITEMS TO BE TRANSACTED AND/OR DISCUSSED

**8.6.1.1.** **Staff Report: Update on Expanding In-Person Services & Academic Interventions and Support**

Superintendent Munro shared an update on the District's efforts to expand in-person services and provide academic interventions and support. The District completed its COVID safety plan and is preparing to submit to the State and County Office of Education. Superintendent Munro announced that all TK and Kindergarten teachers have received the COVID vaccine, and almost all elementary teachers will be vaccinated by the end of the weekend. Given new state guidance and the District's ability to vaccinate teachers, Superintendent Munro asked if the board would be in favor of a staggered opening of Elementary schools in March. The Board of Education gave direction to the Superintendent that they were in favor of opening Elementary schools for Hybrid instruction in March.

Public Comment: GSCFT President Casey Carlson expressed her gratitude to District staff for all their work in obtaining vaccines for teachers. The Union is in favor of a mid-March implementation for Elementary Hybrid instruction. She also encouraged the District to consider setting a firm timeline to allow teachers and families time to plan.

Public Comment: SCCCE President Jeanie Brown also expressed her gratitude appreciation to District staff for all their work in obtaining vaccines for classified employees.

**8.6.3.1.** **Staff Report: Bond Project Update**

David Peartree of Belli Architecture presented an update on the Measure A Bond projects for Branciforte Middle School and Harbor High School. Trustees asked questions and had discussion. This report was information in nature and no action was taken by the board.

**8.6.3.2.** **Staff Report: Governor's Budget Proposal Update**

Assistant Superintendent Jim Monreal presented the Governor's Proposals for the 2021-22 State Budget and K-12 Education, as provided by School Services. Mr. Monreal provided information on the State Budget, the State Economy, and the Education Budget. Trustees asked questions and had discussion. This report was informational in nature and no action was taken by the Board.

**8.6.3.3.** **Staff Report: Preliminary Enrollment Projections**

Assistant Superintendent Jim Monreal reported that staff has worked with DecisionInsite, a demography service, to research and develop both short and long-term enrollment projections. These projections are based on current district and partner district data, housing development plans, bond projects and other factors. District staff will continue to work with DecisionInsite to audit and monitor these projections to inform our future budget and facilities planning. Trustees asked questions and had discussion. This report was informational in nature and no action was taken by the Board.

**8.6.3.4.** **New Business: Resolution 21-20-21: Fund 56**

Assistant Superintendent Monreal presented Resolution 21-20-21: Fund 56 to the Board. Establishing Fund 56 is a way to create a fund to account for the district's long-term general debt. Currently, Santa Cruz City Schools has an outstanding Qualified School Construction Bond

(QSCB) that is a debt instrument created by the American Recovery and Reinvestment Act of 2009. Crowe Horwath, the District's auditor, the County Office of Education Fiscal Services Department and FCMAT have all recommended that Santa Cruz City Schools establish a Fund 56 for the QSCB debt. This will create an overall cleaner accounting system for the District.

MSP(Owen/Tracy-Proulx) 7-0, the Board of Education approve Resolution 21-20-21: Fund 56.

**8.6.3.5.** **New Business: CRW Industries Inc. Contract: Santa Cruz High School Switchgear Replacement**

Assistant Superintendent Monreal presented the CRW Industries Inc. Contract for the Santa Cruz High Switchgear Replacement. The project includes thereplacement and installation and new switchgear at Santa Cruz High School. A request for bids was sent out to contractors, noticed to the Builder's Plan Room and advertised in the local newspapers. Three bids were received and CRW Industries Inc. was the successful low bidder.

MSP(Ranii/Owen) 7-0, the Board of Education the CRW Industries Inc. Contract: Santa Cruz High School Switchgear Replacement

**8.6.4.1.** **New Business: Annual Resolution 22-20-21: Determination of K-12 District Needs**

Assistant Superintendent Parks brought forward Annual Resolution 22-20-21 which determines District needs to retain services of certificated employees in the 2021-2022 school year, regardless of seniority, who possess qualifications needed for certain programs. Ms. Parks recommended approval of Resolution 22-20-21.

MSP(Ranii/Tracy-Proulx) 7-0, the Board of Education approved Annual Resolution 22-20-21: Determination of K-12 District Needs.

**8.6.4.2.** **New Business: Annual Resolution 23-20-21: Tie Breaker Criteria**

Assistant Superintendent Parks brought forward Annual Resolution 23-20-21 for Tie Breaker Criteria that determines District needs if it becomes necessary to establish seniority of employees who first rendered paid service to the District on the same date. The criteria identified in the resolution will be used to break ties for the employees with the same first date of paid service. Ms. Parks recommended approval of Resolution 23-20-21. Trustees asked questions and had discussion about potential modifications to the tie breaking criteria in the future.

MSP(Ranii/Coonerty) 6-1, the Board of Education approved Annual Resolution 23-20-21: Tie Breaker Criteria.

**8.6.5.1.** **New Business: Resolution 20-20-21: Proclaiming February as Black History Month**

Superintendent Munro brought forward Resolution 20-20-21. This resolution proclaims February as Black History Month. Santa Cruz City Schools recognizes the important contributions of local, State, and National African Americans to the history of the United States, by promoting social justice, enhancing health and well-being, and building a sense of community for African Americans.

MSP(Threet/Owen) 7-0, the Board of Education approved Resolution 20-20-21: Proclaiming February as Black History Month.

**8.6.5.2.** **Board Policies: Second and/or Final Reading for CSBA Revisions & Updates and Revisions of Board Bylaw 9220**

Policies are submitted through the GAMUT online board policy book updating process, which uses CSBA recommendations for review and change approximately six times per year in participating districts. These recommendations reflect recent changes in education code and/or case law. The policies have been reviewed by staff to ensure that any required customization for Santa Cruz City Schools has been included. In addition to the regular board policy updates, staff has included a proposed revision to BB 9220 Governing Board Elections. This policy has been updated in reflect the District's change from at-large elections to trustee area elections.

MSP(Ranii/Tracy-Proulx) 7-0, the Board of Education approved the Board Police Updates and the revisions of Board Bylaw 9220.

**8.4.4.** **Discussion: Potential Items for Futures Agenda**

Trustee Shonick requested that information on the CTE advisory committee be brought forward for discussion.

Trustee Ranii requested the district have a discussion about adding quality-based criteria to the tie-breaker resolution.

**9. Adjournment of Meeting**

As there was no further business to come before the Board of Education, Board President Vestal adjourned this Regular Meeting at 8:58 p.m.

**Board Meeting Schedule Information**

1. The Regular Meeting on February 10, 2021, 6:30 p.m., will be held remotely via Zoom.
2. The Regular Meeting on February 24, 2021, 6:30 p.m., will be held remotely via Zoom.
3. The Regular Meeting on March 10, 2021, 6:30 p.m., will be held remotely via Zoom.
4. The Regular Meeting on March 24, 2021, 6:30 p.m., will be held remotely via Zoom.
5. The Regular Meeting on April 14, 2021, 6:30 p.m., will be held remotely via Zoom.
6. The Regular Meeting/Study Session on April 28, 2021, 6:30 p.m., will be held remotely via Zoom.
7. The Regular Meeting on May 5, 2021, 6:30 p.m., will be held remotely via Zoom.
8. The Regular Meeting/Study Session on May 19, 2021, 6:30 p.m., will be held remotely via Zoom.
9. The Regular Meeting on June 2, 2021, 6:30 p.m., will be held remotely via Zoom.
10. The Regular Meeting on June 16, 2021, 6:30 p.m., will be held remotely via Zoom.

*For more details about this meeting, please visit our district website and listen to the meeting recording: http://sccs.net/board_of_education

Respectfully submitted,

Kris Munro, Superintendent
Santa Cruz City Schools

Claudia Vestal, President
Board of Education

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Physical Education Waiver

**MEETING DATE:** March 10, 2021

**FROM:** Dorothy Coito, Assistant Superintendent of Educational Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION:**
Approve a Physical Education Requirement Waiver for a student at Santa Cruz High School who cannot participate in Physical Education.

**BACKGROUND**:
A Santa Cruz High School senior with a diagnosis of severe anxiety cannot participate in physical education. The student's doctor specifically states that the student cannot participate in Physical Education classes in a high school setting. Santa Cruz High requests that the Board of Education waive the 20 credits of physical education for this student.

**FISCAL IMPACT:**
None

This work is in direct support of the following District goals and their corresponding metrics:

Goal #1: All Santa Cruz City Schools students will be prepared to successfully access post-secondary college and career opportunities.
Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

**AGENDA ITEM: 8.1.1.1.**

# PE waiver request

# SANTA CRUZ HIGH SCHOOL

## Santa Cruz City Schools District

415 Walnut Avenue • Santa Cruz, CA 95060
Phone: (831) 429-3960 Fax: (831) 429-3944 Website: schs.sccs.net

***Rishi Lal, Assistant Principal*** ***Michelle Poirier, Principal*** ***Rene Ohana, Assistant Principal***

February 19, 2021

Dear School Board Members,

Santa Cruz High School is requesting that you waive 20 credits of the Physical Education graduation requirement for [redacted]. [redacted] is a senior who came here from Mission Hill Middle School. In a letter dated 2/17/21, her doctor, Stasia Tell states that [redacted] has severe anxiety which prevents her from actively participating in the physical education program.

We are requesting the board to waive 20 credits of physical education based on state Education Code.

*51241. (a) The governing board of a school district or the office of the county superintendent of schools of a county may grant a temporary exemption to a pupil from courses in physical education, if the pupil is one of the following:*

*(1) Ill or injur*ed and a modified program to meet the needs of the pupil cannot be provided.

Thank you,

Rene Ohana
Assistant Principal

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Purchase Orders, Bids and Quotes

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION:**
Approve the purchase orders, quotes, bids and proposals from 02/12/2021 through 02/26/2021.

**BACKGROUND:**
A detailed report is attached, listing purchase orders, quotes and bids that require Board approval prior to release to vendors or ratification within 60 days as allowed by Education Code 17605. Also included for pre-approval are 2020-21 purchase orders which will be entered before the next regular Board meeting for Facility Services, Transportation, Food Services, and Central Purchasing for routine supplies and services.

The following definitions are provided to clarify the differences between purchase orders, quotes and bids:

**Purchase Orders:**
All purchases shall be made by formal contract or purchase order or shall be accompanied by a receipt. The Superintendent or designee may create a "blanket" or "open" purchase order system for the purchase of minor items as needed from a vendor.

**Quotes:**
For the purchase of materials and supplies between $15,000 and $60,000 more than one quote is required and may be verbal or written. When purchases will be $15,000 to $95,200 for contracted work other than Public Works Projects and $60,000 to $95,200 for materials and supplies, several vendors are contacted for written quotes/proposals. This process, though not as rigorous as a bid, ensures that the District has involved more than one vendor and will secure a competitive price.

**Bids/RFP:**
A formal process including advertising to notify prospective bidders, distribution of written specification regarding the work or materials, and compliance with legal guidelines for bidding, must be followed for contracted work other than CUPCCAA Public Works Projects projected to cost $96,700 and over, or for materials and supplies in the sum of $95,200 or over unless a Cooperative Purchasing Agreement is being utilized under PCC 20118. Under CUPCCAA contracts may be awarded up to $60,000 without additional quotes. Informal bidding

procedures are followed for Public Works projects from $60,000 to $200,000 and a formal bid process occurs for Public Works projects over $200,000 (PCC 20117(B), 20651(B). Bids are solicited from a wide pool of prospective vendors, thus assuring that when the award is made to the lowest responsible bidder and that the District receives the best price available.

This work is in direct support of the following District goal and its corresponding metrics:

Goal #5: SCCS will maintain a balanced budget and efficient and effective management.

**Includes Purchase Orders dated 02/12/2021 - 02/26/2021**

| PO Number | Vendor Name | Requisition Information | Ordr Loc | Req Fund | Resource Description | Req Fund Order Amt |
|---|---|---|---|---|---|---|
| PO21-00256 | PALACE BUSINESS SOL | OPEN PO - OFFICE SUPPLIES | SCHS | 01 | NO REPORTING RI | 2,000.00 |
| PO21-01479 | M3 ENVIRONMENTAL CO | BV PSYCHOLOGY OFFICE WATER INTRUSION | M&O | 21 | BOND, MEASURE I | 950.00 |
| PO21-01480 | M3 ENVIRONMENTAL CO | B40SS AFE PAD | M&O | 21 | BOND, MEASURE I | 1,150.00 |
| PO21-01481 | M3 ENVIRONMENTAL CO | SCH POOL HOUSE | M&O | 21 | BOND, MEASURE A | 1,500.00 |
| PO21-01483 | TEXTBOOK WAREHOUSE | Novels | SQHS | 01 | LOTTERY:INSTRUC | 143.32 |
| PO21-01484 | TEXTBOOK WAREHOUSE | NOVELS | SQHS | 01 | LOTTERY:INSTRUC | 543.78 |
| PO21-01485 | BOOKSHOP SANTA CRUZ | AFE Library Books | BSS | 01 | LOTTERY:INSTRUC | 1,907.78 |
| PO21-01486 | ALBERT'S PLUMBING & | 20/21 OPEN PO FOR PLUMBING SERVICES | M&O | 01 | ONGOING & MAJO | 4,000.00 |
| PO21-01487 | AMAZON.COM | Classroom Supplies | BMS | 01 | LCFF SUPP FUNDI | 1,000.00 |
| PO21-01488 | SOQUEL NURSERY GROV | Ag Science Supplies | SQHS | 01 | C. PERKINS CTE: | 750.00 |
| PO21-01489 | SHERWIN WILLIAMS CO | Face Shields | SQHS | 01 | C. PERKINS CTE: | 1,069.78 |
| PO21-01491 | AMAZON.COM | Library books | BSS | 01 | LCFF SUPP FUNDI | 293.61 |
| PO21-01492 | AMERICAN BUTTON MAC | Button making machine--Rainbow Alliance | BSS | 01 | DONATIONS | 365.93 |
| PO21-01493 | APPLE COMPUTER INC | ASES MacBook Air | GAEL | 01 | AFTER-SCHOOL E | 2,281.52 |
| PO21-01494 | APPLE COMPUTER INC | iPad for ASES Instruction | GAEL | 01 | AFTER-SCHOOL E | 3,310.44 |
| PO21-01495 | APPLE COMPUTER INC | iPads NIC Grant | GAEL | 01 | OTHER RESTRICT | 2,266.73 |
| PO21-01496 | PHOENIX CERAMICS SU | Clay | HHS | 01 | ESSER | 793.16 |
| PO21-01497 | LEACH GROUP INC | SCH SWITCHGEAR | M&O | 21 | BOND, MEASURE A | 32,500.00 |
| PO21-01498 | KATIE EICHOLZ | Parent Mileage Reimbursement | TRAN | 01 | TRANSPORT:SPEC | 875.00 |
| PO21-01499 | COAST PAPER & SUPPL | OPEN PO for Custodial materials | WLEL | 01 | NO REPORTING RI | 500.00 |
| PO21-01500 | EASTER SEALS CENTRA | CSA Easter Seals Kids in the Block Performance | WLEL | 01 | NO REPORTING RI | 75.00 |
| PO21-01501 | CARTRIDGE WORLD | Cartridge World - PO ink cartridges | WLEL | 01 | NO REPORTING RI | 100.51 |
| PO21-01502 | TOUCHLINE SOFTWARE | Quick Permit Renewal | HHS | 01 | NO REPORTING RI | 385.00 |
| PO21-01503 | WOODWIND AND BRASSV | Music Equipment | HHS | 01 | Measure T | 3,305.91 |
| PO21-01504 | CDW GOVERNMENT INC. | 300 8GB RAM DDRA | EDSV | 01 | NO REPORTING RI | 11,471.25 |
| PO21-01505 | DEVELOPMENT GROUP I | 2020-21 contract for Development Group Inc | EDSV | 01 | NO REPORTING RI | 16,423.44 |
| PO21-01506 | CDW GOVERNMENT INC. | DLV VIEW SCREENS | M&O | 21 | BOND, MEASURE I | 104,407.19 |
| PO21-01507 | CDW GOVERNMENT INC. | BV VIEW SCREENS | M&O | 21 | BOND, MEASURE I | 89,491.88 |
| PO21-01508 | SANTA CRUZ COE | Latino Role Models Conference | CURR | 01 | BAS GNT LOW-INC | 2,000.00 |
| PO21-01509 | HENRY SCHEIN INC | EKG Machine | HHS | 01 | C. PERKINS CTE: | 1,725.24 |
| PO21-01510 | AMAZON.COM | Video Supplies | HHS | 01 | Measure T | 745.59 |
| PO21-01511 | HART FLOOR CO. | 20/21 OPEN PO FOR REFINISHING GYM FLOORS | M&O | 01 | OTHER RESTRICT | 3,000.00 |
| PO21-01512 | OFFICE DEPOT | ROLLING WHITEBOARDS COHORTS | WLEL | 01 | ESSER | 231.59 |
| PO21-01513 | PALACE BUSINESS SOL | Schmidt, Dana PO to Palace | WLEL | 01 | NO REPORTING RI | 81.82 |
| PO21-01514 | CALIFORNIA SCHOOL P | CA School Public Relations Association Membership | SUPT | 01 | NO REPORTING RI | 150.00 |
| PO21-01515 | CSUMB | Powerful Assessment Practices Conf. | SQHS | 01 | LCFF SUPP FUNDI | 300.00 |

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

**Includes Purchase Orders dated 02/12/2021 - 02/26/2021**

| PO Number | Vendor Name | Requisition Information | Ordr Loc | Req Fund | Resource Description | Req Fund Order Amt |
|---|---|---|---|---|---|---|
| PO21-01516 | UCSC-WORK STUDY CAS | CFP - INVOICE UCSCBUSINESS0000136949 & 136901 | SQHS | 01 | LCFF SUPP FUNDI | 1,500.62 |
| PO21-01517 | ROSSI'S TOWING | Open PO for Towing | TRAN | 01 | TRANSPORT:HOM | 300.00 |
| PO21-01518 | ROSSI'S TOWING | Open PO for Towing | TRAN | 01 | TRANSPORT:SPEC | 300.00 |
| PO21-01519 | EDUCATIONAL INNOVAT | Science Supplies | SQHS | 01 | ESSER | 478.96 |
| PO21-01520 | AMAZON.COM | Headset | SQHS | 01 | LEARN LOSS MITI | 54.47 |
| PO21-01521 | NASCO | Quote 2102836 MCS classroom supplies | BSS | 01 | LCFF SUPP FUNDI | 1,454.85 |
| PO21-01522 | MEDIA FLEX INC | canners | SCHS | 01 | DONATIONS | 512.63 |
| PO21-01523 | STEVE WEISS MUSIC I | INSTRUMENTS | SCHS | 01 | Measure T | 3,076.48 |
| PO21-01524 | CIF-CCS | PREPAY FALL SPORTS | SCHS | 01 | Measure T | 160.00 |
| PO21-01525 | AMAZON.COM | JP - BEH.SPEC.- MATERIALS FOR HYBRID INSTRUCTION | SPED | 01 | SE:STATE LOCAL | 81.80 |
| PO21-01526 | CDW GOVERNMENT INC. | Chromebooks | HHS | 01 | BAS GNT LOW-INC | 109,230.75 |
| PO21-01527 | CDW GOVERNMENT INC. | ASES Interactive TVs | GAEL | 01 | AFTER-SCHOOL E | 17,884.50 |
| PO21-01528 | MBS ENGINEERING INC | 20/21 OPEN PO FOR GAS LEAK AT SQHS | M&O | 01 | ONGOING & MAJO | 21,136.98 |
| PO21-01529 | STEVE WEISS MUSIC I | INSTRUMENTS | SCHS | 01 | Measure T | 6,886.03 |
| PO21-01530 | WENGER CORP | Band Chairs | HHS | 01 | Measure T | 5,258.57 |
| PO21-01531 | FLAGS USA LLC | Flags | SQHS | 01 | DONATIONS | 483.96 |
| PO21-01532 | BUREAU OF AUTOMOTIV | PREPAY BAR RENEWAL | SCHS | 01 | Measure T | 400.00 |
| PO21-01533 | HMH INTERVENTION SO | WRITEABLE SUBSCRIPTION PACKAGE | SCHS | 01 | LOTTERY:INSTRU | 804.98 |
| PO21-01534 | HEINEMANN | DLV Benchmark- Monica and Meghan | DLEL | 01 | LCFF SUPP FUNDI | 1,053.06 |
| PO21-01535 | KARINA RUIZ | CLEAR FACE MASKS COVID | SPED | 01 | ESSER | 191.19 |
| PO21-01536 | CLTA CONFERENCE REG | CLTA Conference | SQHS | 01 | LCFF SUPP FUNDI | 165.00 |
| PO21-01537 | NEBTEC LLC | COVID HANDHELD DISINFECTANT SPRAYERS | M&O | 01 | ESSER | 2,838.32 |
| PO21-01538 | SCHOOLS EXCESS LIAB | AB 218 REVIVED LIABILITY FUNDING PLAN | FIN | 01 | NO REPORTING R | 79,516.00 |
| PO21-01539 | CUE CONFERENCE REGI | Spring CUE Virtual Conference | CURR | 01 | OTHER RESTRICT | 716.00 |
| PO21-01540 | RAY MORGAN CO. | LASERFICHE ANNUAL RENEWAL | FIN | 01 | NO REPORTING R | 2,212.50 |
| PO21-01541 | MERIDIAN STUDENT PL | SPSA Title 1, Goal 3, strategy 17-school planners | MHMS | 01 | BAS GNT LOW-INC | 4,419.30 |
| PO21-01542 | TEXTBOOK WAREHOUSE | Novels | SQHS | 01 | LOTTERY:INSTRU | 564.08 |
| PO21-01543 | MICRO CONNECTORS IN | Classroom TV cables | EDSV | 01 | NO REPORTING R | 1,105.70 |
| PO21-01544 | AMAZON.COM | Open PO for M. Ornelas-Amaon | DLEL | 01 | LCFF SUPP FUNDI | 650.00 |
| PO21-01545 | PPD MULTIMEDIA | Custom Sign | HHS | 01 | NO REPORTING R | 2,057.39 |
| PO21-01546 | SWAY MEDICAL INC | CFP - Sports APP | HHS | 01 | Measure T | 799.00 |
| PO21-01547 | AMAZON.COM | Counseling Supplies | HHS | 01 | OTHER RESTRICT | 135.91 |
| PO21-01548 | OFFICE DEPOT | INVENTORY - ENVELOPES | WRSH | 01 | NO REPORTING R | 191.41 |
| PO21-01549 | SURTEC INC | INVENTORY - CUSTODIAL | WRSH | 01 | NO REPORTING R | 1,345.14 |
| | | | | | **Total** | **560,061.05** |

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Warrant Register

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION:**
Approve the warrants on the Board Payment Report. The report covers vendor warrants issued from 02/17/2021 through 03/01/2021.

**AGENDA ITEM: 8.1.2.2.**

## Checks Dated 02/17/2021 through 03/01/2021

| Check Number | Check Date | Pay to the Order of | | Check Amount |
|---|---|---|---|---|
| 962937 | 02/22/2021 | ACCO-WILSON INC DBA GEO H WILSON | | 14,049.00 |
| 962938 | 02/22/2021 | ALL BAY MECHANICAL INC | | 81,782.39 |
| 962939 | 02/22/2021 | APPI | | 2,193.23 |
| 962940 | 02/22/2021 | B & B SMALL ENGINE REPAIR | | 66.06 |
| 962941 | 02/22/2021 | BELLI ARCHITECTURAL GROUP INC | | 2,297.14 |
| 962942 | 02/22/2021 | CARBONIC SERVICE INC | | 479.14 |
| 962943 | 02/22/2021 | CENTRAL HOME SUPPLY | | 593.84 |
| 962944 | 02/22/2021 | CINTAS CORPORATIONS | | 171.62 |
| 962945 | 02/22/2021 | COAST PAPER & SUPPLY | | 24.58 |
| 962946 | 02/22/2021 | COMMUNITY TREE SERVICE INC | | 13,500.00 |
| 962947 | 02/22/2021 | ELITE INTERACTIVE SOLUTIONS LLC | | 3,501.12 |
| 962948 | 02/22/2021 | EWING IRRIGATION PRODUCTS | | 412.08 |
| 962949 | 02/22/2021 | FLYERS ENERGY LLC | | 1,236.36 |
| 962950 | 02/22/2021 | GARY'S PLASTIC PLACE | | 868.54 |
| 962951 | 02/22/2021 | HOME DEPOT INC | | 191.86 |
| 962952 | 02/22/2021 | KNORR SYSTEMS | | 5,107.11 |
| 962953 | 02/22/2021 | KONE INC | | 1,865.25 |
| 962954 | 02/22/2021 | LINCOLN AQUATICS | | 1,610.42 |
| 962955 | 02/22/2021 | SAN LORENZO LUMBER AND HOME CENTER | | 2,039.18 |
| 962956 | 02/22/2021 | SANTA CRUZ RECORDS MANAGEMENT | | 63.00 |
| 962957 | 02/22/2021 | SOQUEL NURSERY GROWERS INC | | 72.94 |
| 962958 | 02/22/2021 | SUPERIOR ALARM CO | | 1,390.00 |
| 962959 | 02/22/2021 | BELLI ARCHITECTURAL GROUP INC | | 11,851.76 |
| 962960 | 02/22/2021 | CRW INDUSTRIES INC | | 53,627.50 |
| 962961 | 02/22/2021 | DEVELOPMENT GROUP INC | | 32,296.96 |
| 962962 | 02/22/2021 | KLEINFELDER INC | | 4,752.90 |
| 962963 | 02/22/2021 | MADI 19SIX ARCHITECTS | | 2,292.50 |
| 962964 | 02/22/2021 | O'Brien, Casey P | | 69.99 |
| 962965 | 02/22/2021 | Rickey, Calli | | 79.18 |
| 962966 | 02/22/2021 | French, Lisa J | | 38.64 |
| 962967 | 02/22/2021 | Golder, Renee P | | 57.07 |
| 962968 | 02/22/2021 | Hedrick-Farr, Amy R | | 274.05 |
| 962969 | 02/22/2021 | Hernandez, Amariah A | | 326.57 |
| 962970 | 02/22/2021 | Lawrence, Barbara J | | 691.23 |
| 962971 | 02/22/2021 | Oatey, Charlene P | | 435.09 |
| 962972 | 02/22/2021 | Ramirez, Janinee | | 99.37 |
| 962973 | 02/22/2021 | Simpson, Alexandra B | | 99.30 |
| 962974 | 02/22/2021 | Bettar, Brian K | | 210.52 |
| 962975 | 02/22/2021 | Jones Jr, Jack N | | 108.19 |
| 962976 | 02/22/2021 | Franks, Dorothy J | | 89.56 |
| 962977 | 02/22/2021 | AMAZON.COM | | 1,466.69 |
| | | Unpaid Tax | 2.30 | |
| | | Expensed Amount | 1,468.99 | |
| 962978 | 02/22/2021 | B & B SMALL ENGINE REPAIR | | 1,083.73 |
| 962979 | 02/22/2021 | B & H PHOTO | | 1,012.50 |
| 962980 | 02/22/2021 | BRAIN POP LLC | | 995.00 |
| 962981 | 02/22/2021 | CAROLYN R POST | | 1,675.00 |
| 962982 | 02/22/2021 | COAST PAPER & SUPPLY | | 385.31 |
| 962983 | 02/22/2021 | CURRICULUM ASSOCIATES INC | | 3,004.14 |

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 02/17/2021 through 03/01/2021

| Check Number | Check Date | Pay to the Order of | | Check Amount |
|---|---|---|---|---|
| 962984 | 02/22/2021 | DANIELSEN CO. | | 1,297.42 |
| 962985 | 02/22/2021 | EDUCATOR RESOURCES INC | | 2,388.00 |
| 962986 | 02/22/2021 | FOLLETT SCHOOL SOLUTIONS INC | | 36.21 |
| 962987 | 02/22/2021 | GOLD STAR FOODS | | 2,214.82 |
| 962988 | 02/22/2021 | GREENWASTE RECOVERY INC | | 6,607.56 |
| 962989 | 02/22/2021 | GROWING UP IN SANTA CRUZ | | 726.50 |
| 962990 | 02/22/2021 | HARBOR HIGH SCHOOL FINANCE | | 329.12 |
| 962991 | 02/22/2021 | JERENE LACEY | | 5,768.63 |
| 962992 | 02/22/2021 | JOSTENS INC | | 469.19 |
| 962993 | 02/22/2021 | MAGNOLIA SUN LLC | | 2,061.90 |
| 962994 | 02/22/2021 | MEDICAL BILLING TECHNOLOGIES | | 20.15 |
| 962995 | 02/22/2021 | MUSIC VILLAGE | | 483.65 |
| 962996 | 02/22/2021 | NAPA AUTO PARTS | | 1,130.45 |
| 962997 | 02/22/2021 | P & R PAPER SUPPLY COMPANY INC | | 326.06 |
| 962998 | 02/22/2021 | PALACE BUSINESS SOLUTIONS | | 3,632.25 |
| 962999 | 02/22/2021 | PRODUCERS DAIRY FOODS INC | | 761.48 |
| 963000 | 02/22/2021 | ROGER'S REFRIGERATION INC | | 530.57 |
| 963001 | 02/22/2021 | SAN LORENZO LUMBER AND HOME CENTER | | 810.24 |
| 963002 | 02/22/2021 | SANTA CRUZ COUNTY OFFICE OF ED | | 1,100.00 |
| 963003 | 02/22/2021 | SANTA CRUZ FIRE EQUIPMENT | | 500.00 |
| 963004 | 02/22/2021 | SCHOOL & COLLEGE LEGAL SVCS | | 70.00 |
| 963005 | 02/22/2021 | SOLID PROFESSOR | | 750.00 |
| 963006 | 02/22/2021 | SOQUEL CREEK WATER DISTRICT | | 3,759.60 |
| 963007 | 02/22/2021 | SPURR | | 13,969.09 |
| 963008 | 02/22/2021 | THE PRINT GALLERY | | 1,078.85 |
| 963009 | 02/22/2021 | VILLAGE HOST PIZZA & GRILL | | 73.30 |
| 963010 | 02/22/2021 | WATSONVILLE COAST PRODUCE | | 680.25 |
| 963011 | 02/22/2021 | ZANER-BLOSER INC | | 473.85 |
| 963570 | 03/01/2021 | Ezroj, David M | | 418.04 |
| 963571 | 03/01/2021 | KAMI | | 2,500.00 |
| 963572 | 03/01/2021 | CENTRAL VALLEY COMMUNITY BANK | | 1,290.55 |
| 963573 | 03/01/2021 | AMAZON.COM | | 5,648.04 |
| | | Unpaid Tax | 8.23 | |
| | | Expensed Amount | 5,656.27 | |
| 963574 | 03/01/2021 | ALBION ENVIRONMENTAL INC | | 7,708.86 |
| 963575 | 03/01/2021 | AUSONIO INC | | 24,481.67 |
| 963576 | 03/01/2021 | ENVIROPLEX INC | | 147,855.08 |
| 963577 | 03/01/2021 | FIELDTURF USA | | 974,149.40 |
| 963578 | 03/01/2021 | M3 ENVIRONMENTAL CONSULTING | | 2,100.00 |
| 963579 | 03/01/2021 | MOBILE MODULAR MGMT CORP | | 11,040.60 |
| 963580 | 03/01/2021 | WATERPROOFING ASSOCIATES INC | | 73,711.45 |
| 963581 | 03/01/2021 | AA SAFE & LOCK COMPANY | | 18.09 |
| 963582 | 03/01/2021 | ACCO-WILSON INC DBA GEO H WILSON | | 250.00 |
| 963583 | 03/01/2021 | ACCO-WILSON INC DBA GEO H WILSON | | 413.81 |
| 963584 | 03/01/2021 | ACCO-WILSON INC DBA GEO H WILSON | | 1,976.85 |
| 963585 | 03/01/2021 | ACCO-WILSON INC DBA GEO H WILSON | | 5,989.00 |
| 963586 | 03/01/2021 | ALBERT'S PLUMBING & DRAIN | | 270.00 |
| 963587 | 03/01/2021 | B & B SMALL ENGINE REPAIR | | 61.98 |
| 963588 | 03/01/2021 | CENTRAL HOME SUPPLY | | 66.41 |

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 02/17/2021 through 03/01/2021

| Check Number | Check Date | Pay to the Order of | Check Amount |
|---|---|---|---|
| 963589 | 03/01/2021 | CINTAS CORPORATIONS | 161.38 |
| 963590 | 03/01/2021 | COAST PAPER & SUPPLY | 636.98 |
| 963591 | 03/01/2021 | DIRECT LINE TELE RESPONSE | 132.63 |
| 963592 | 03/01/2021 | HOME DEPOT INC | 129.71 |
| 963593 | 03/01/2021 | KELLY MOORE PAINT CO | 286.30 |
| 963594 | 03/01/2021 | MONTEREY BAY TELECOM SERVICES INC | 437.50 |
| 963595 | 03/01/2021 | NORTH BAY FORD | 5,801.78 |
| 963596 | 03/01/2021 | PALACE BUSINESS SOLUTIONS | 102.06 |
| 963597 | 03/01/2021 | SAN LORENZO LUMBER AND HOME CENTER | 145.79 |
| 963598 | 03/01/2021 | SANTA CRUZ AUTO PARTS INC | 79.51 |
| 963599 | 03/01/2021 | SANTA CRUZ RECORDS MANAGEMENT | 80.00 |
| 963600 | 03/01/2021 | STATE OF CA DEPT OF HOUSING & COMM. DEV. | 3,259.00 |
| 963601 | 03/01/2021 | SUPERIOR ALARM CO | 1,390.00 |
| 963602 | 03/01/2021 | VALLEY ATHLETICS FIELD SOLUTIONS INC | 594.82 |
| 963603 | 03/01/2021 | WESTERN DESIGN FLOORING AMERICA | 214.98 |
| 963604 | 03/01/2021 | TEACHERS PAY TEACHERS | 7,500.00 |
| 963605 | 03/01/2021 | Lopez, Teodoro | 16.89 |
| 963606 | 03/01/2021 | Mabrouk, Gail E | 46.16 |
| 963607 | 03/01/2021 | Garcia, Yvette C | 96.00 |
| 963608 | 03/01/2021 | Moore, Laura A | 134.07 |
| 963609 | 03/01/2021 | Atlansky, Gail L | 149.00 |
| 963610 | 03/01/2021 | Delgado, Faith E | 195.78 |
| 963611 | 03/01/2021 | Hernandez, Amariah A | 449.81 |
| 963612 | 03/01/2021 | Johnson, Dana G | 197.32 |
| 963613 | 03/01/2021 | Schroeder, Erica | 100.00 |
| 963614 | 03/01/2021 | Scowcroft, Katy M | 136.46 |
| 963615 | 03/01/2021 | Turpin, Maritza | 91.06 |
| 963616 | 03/01/2021 | Vahradian, Dylan R | 175.04 |
| 963617 | 03/01/2021 | Wall, Lacie M | 189.37 |
| 963618 | 03/01/2021 | Wyrsch, Bronwyn C | 199.54 |
| 963619 | 03/01/2021 | Greene, Shannon T | 51.65 |
| 963620 | 03/01/2021 | Jaramillo Moreno, Antonio | 130.80 |
| 963621 | 03/01/2021 | Nijor, Amrik K | 23.05 |
| 963622 | 03/01/2021 | Burke, Kathleen A | 62.89 |
| 963623 | 03/01/2021 | Fliesler, Malcolm | 159.80 |
| 963624 | 03/01/2021 | O'Meara, Gregory | 99.36 |
| 963625 | 03/01/2021 | Ohlson, Lily L | 69.34 |
| 963626 | 03/01/2021 | Rovick, Leif L | 191.55 |
| 963627 | 03/01/2021 | Stevens, Marion | 105.52 |
| 963628 | 03/01/2021 | Burr, Chrisa B | 397.71 |
| 963629 | 03/01/2021 | Curley IV, Clyde J | 244.39 |
| 963630 | 03/01/2021 | ACADEMIC THERAPY PUBLICATIONS | 276.40 |
| 963631 | 03/01/2021 | BUSINESS CARD | 551.93 |
| 963632 | 03/01/2021 | CARD SERVICE CENTER | 418.96 |
| 963633 | 03/01/2021 | CINTAS CORPORATIONS | 114.80 |
| 963634 | 03/01/2021 | DANIELSEN CO. | 1,180.18 |
| 963635 | 03/01/2021 | DICK BLICK CO. | 94.02 |
| 963636 | 03/01/2021 | EASTER SEALS CENTRAL CALIF | 7,723.56 |
| 963637 | 03/01/2021 | EDGEWOOD PRESS INC | 669.88 |

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 02/17/2021 through 03/01/2021

| Check Number | Check Date | Pay to the Order of | Check Amount |
|---|---|---|---|
| 963638 | 03/01/2021 | FLYERS ENERGY LLC | 399.77 |
| 963639 | 03/01/2021 | GOLD STAR FOODS | 1,386.28 |
| 963640 | 03/01/2021 | HEGGERTY PHONEMIC AWARENESS | 1,036.67 |
| 963641 | 03/01/2021 | JM ELECTRIC INC | 300.00 |
| 963642 | 03/01/2021 | NAPA AUTO PARTS | 37.09 |
| 963643 | 03/01/2021 | NASCO | 291.46 |
| 963644 | 03/01/2021 | P & R PAPER SUPPLY COMPANY INC | 289.04 |
| 963645 | 03/01/2021 | PALACE BUSINESS SOLUTIONS | 5,815.07 |
| 963646 | 03/01/2021 | PRESENCE LEARNING INC | 900.00 |
| 963647 | 03/01/2021 | PRODUCERS DAIRY FOODS INC | 1,264.00 |
| 963648 | 03/01/2021 | RAY MORGAN CO. | 146.57 |
| 963649 | 03/01/2021 | SCHOLASTIC MAGAZINES INC. | 359.40 |
| 963650 | 03/01/2021 | SOQUEL NURSERY GROWERS INC | 15.03 |
| 963651 | 03/01/2021 | TEXTBOOK WAREHOUSE | 2,271.58 |
| 963652 | 03/01/2021 | THE HOME DEPOT PRO CUST # 762540 | 3,932.98 |
| 963653 | 03/01/2021 | TRIUMPH ACADEMY INC | 9,578.00 |
| 963654 | 03/01/2021 | WATSONVILLE COAST PRODUCE | 425.20 |
| 963655 | 03/01/2021 | YOUR FUTURE IS OUR BUSINESS | 5,000.00 |
| | | **Total Number of Checks** **161** | **1,631,679.45** |

### Fund Recap

| Fund | Description | Check Count | Expensed Amount |
|---|---|---|---|
| 01 | GENERAL/COUNTY SCHOOL | 134 | 258,222.37 |
| 13 | CAFETERIA SPECIAL REVENUE | 14 | 11,252.79 |
| 14 | DEFERRED MAINTENANCE | 2 | 16,346.14 |
| 21 | BUILDING | 12 | 1,345,868.68 |
| | Total Number of Checks | **161** | 1,631,689.98 |
| | Less Unpaid Tax Liability | | 10.53 |
| | **Net (Check Amount)** | | **1,631,679.45** |

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.

ESCAPE ONLINE

# SANTA CRUZ CITY SCHOOLS DISTRICT

**AGENDA ITEM**: Resolution #27-20-21 : Authorized Signers for Revolving Fund

**MEETING DATE**: March 10, 2021

**FROM**: Jim Monreal, Assistant Superintendent, Business Services

**THROUGH**: Kris Munro, Superintendent

**RECOMMENDATION**:
Approve Resolution #27-20-21, District Signature Authorizations, for the Bank of America Revolving Fund Account ending in 0103.

**BACKGROUND**:
Section 42632 of the Education Code requires that a majority of the members of the governing board sign all prelists, warrants or contracts; or that the governing board authorize an officer or employee of the District to sign such orders, warrants or contracts on behalf of the District. Education Code Section 42633 requires the governing board to file with the County Superintendent of Schools verified signatures of each person authorized to sign payroll and expenditure warrant orders or other district documents. This resolution will remove authorized signers who are no longer with the District and will add new authorized signers.

**FISCAL IMPACT:**
None.

This work is in direct support of the following District goal and its corresponding metrics:

Goal #5: SCCS will maintain a balanced budget and efficient and effective management.

**A RESOLUTION OF THE GOVERNING BOARD OF**
**SANTA CRUZ CITY SCHOOLS**
**RESOLUTION # 27-20-21**
**AUTHORIZED SIGNERS FOR REVOLVING FUND**

**WHEREAS,** it is necessary for the effective operation of Santa Cruz City Schools that numerous documents be routinely signed, such as prelists, warrants, contracts, revolving cash checks, etc.; and

**WHEREAS,** California Education Code Section 42632 requires that all such documents bear the signature of a majority of the governing board of the district;

**WHEREAS,** California Education Code Section 42632 further provides that the governing board may delegate such signature authority to an officer or employee of the district; and

**WHEREAS,** California Education Code Section 42633 requires the Governing Board to file with the County Superintendent of Schools verified signatures of each person authorized to sign payroll and expenditure warrant orders and other district documents;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Education of Santa Cruz City Schools authorize the employees listed on Exhibit A, within the limits imposed by law, to sign prelists, warrants, contracts, revolving cash checks and other documents on behalf of Santa Cruz City Schools; and

**BE IT FURTHER RESOLVED** that the true signatures of hand of each of personnel authorized to sign the documents listed in Exhibit A for Bank of America Revolving Fund Account ending in 0103 are:

Superintendent:
Kris Munro

Asst. Superintendent, Business Services:
Jim Monreal

Asst. Superintendent, Educational Services
Dorothy Coito

Asst. Superintendent, Human Resources
Molly Parks

Director, Finance
Vacant

Interim Director, Finance
Suzanne Trinchero

**BE IT FURTHER RESOLVED** that the following persons shall be removed as personnel authorized to sign the documents listed in Exhibit A for Bank of America Revolving Fund Account ending in 0103 are:

Gary Bloom
Jerene Lacey

ADOPTED this tenth day of March , 2021, by the Board of Education of the Santa Cruz City Schools by the following roll call vote:

**AYES:**

**NOES:**

**ABSENT OR NOT VOTING:**

President of the Governing Board
of Santa Cruz City Schools

Attested to:

_____

Secretary of the Governing Board
of Santa Cruz City Schools

SANTA CRUZ CITY SCHOOLS
Board Resolution # 32-19-20
Exhibit A

| | Contracts | Purchase Orders | Vendor Warrant Orders | Payroll Warrant Orders | Revolving Cash Checks | Electronic Vendor Warrant Transfers | Cafeteria Clearing Account |
|---|---|---|---|---|---|---|---|
| Kris Munro<br>Superintendent | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Jim Monreal<br>Asst. Supt., Business Services | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Dorothy Coito<br>Asst. Supt., Educational Services | ✓ | ✓ | ✓ | ✓ | ✓ | | |
| Molly Parks<br>Asst. Supt., Human Resources | ✓ | ✓ | ✓ | ✓ | ✓ | | |
| Vacant<br>Director, Finance | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Suzanne Trinchero<br>Interim Director, Finance | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Bond Projects Notice of Completion

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Accept one notice of completion for Bond funded contracts.

**BACKGROUND**:
This work has been inspected and complies with the plans and specifications of the vendor contracts. The District has determined that these projects are complete. The Board is asked to accept completion of this project by approving the attached Notice of Completion, which will be duly filed with the County. Normally the District would file the Notice of Completion with the County of Santa Cruz. Due to the pandemic, the County offices are closed and until the notice can be filed it is being brought before the board. In order to comply with Public Contract Code, this Notice of Completion must be made official so that the District can pay the contractor by required timelines and not incur financial penalties.

| CONTRACTOR | PROJECT | Completion Date |
|---|---|---|
| Waterproofing Associates, Inc. | Harbor High School PA Warranty Roofing | 02/22/2021 |

**FISCAL IMPACT**:
None.

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Trevor Miller, Director, Facility Services*

Recording Requested By
Santa Cruz City Schools
Recording is free pursuant to
Government Code 27383

When Recorded Mail or Deliver to:

Trevor Miller
Santa Cruz City Schools
133 Mission Street, Suite 100
Santa Cruz, CA 95060

# NOTICE OF COMPLETION

For the Governing Board of Santa Cruz City Schools, Santa Cruz
Santa Cruz County, California

THE ABOVE ENTITLED SCHOOL DISTRICT HEREBY GIVES NOTICE THAT:

The address of this School District is 133 Mission Street, Suite 100, Santa Cruz, California 95060.

On December 20th 2020, this District contracted with: Waterproofing Associates, Inc., 975 Terra Bella Ave,
(Contractor's name and address)

Mountain View, CA 94043 as Contractor; and with Harco National Insurance Company as Surety for said
(Bonding Company)

Contractor, for work of PA Warranty Roofing performed on District grounds at: Harbor High School 300 La Fonda Ave, Santa Cruz, CA 95062. It has been certified that this work has been inspected and complies with the plans and specifications, and that the Contractor completed the work on January 22nd, 2021. The work of improvement described above is accepted as completed, and the Assistant Superintendent for Business Services has filed for recording this Notice as a Notice of Completion in connection with that contract.

_____ *Date* _____

Assistant Superintendent, Business Services
Jim Monreal

## VERIFICATION

I, the undersigned, say:

I am the agent of the Santa Cruz City Schools, owner of the property described above. I have read the foregoing Notice and know and understand the contents thereof, and the facts stated herein are true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: _____
at Santa Cruz, California.

_____

Assistant Superintendent, Business Services
Jim Monreal

*Santa Cruz City Schools*
*Facility Services*
*536 Palm Street, Santa Cruz, CA 95060*
*(831) 429-3904*

# NOTICE OF COMPLETION

Date: March 10th, 2021

To: Waterproofing Associates, Inc.

Project: Harbor High School PA Warranty Roofing,
Santa Cruz City Schools

THE SANTA CRUZ CITY SCHOOLS DISTRICT HEREBY GIVES NOTICE THAT:

The address of this School District is 133 Mission Street, Suite l 00, Santa Cruz, California 95060.

On December 20th, 2020, this District contracted with: Waterproofing Associates, Inc. 975 Terra Bella Ave, Mountain View, CA 94043 as Contractor; and with Harco National Insurance Company as Surety for said Contractor, for work of PA Warranty Roofing performed on District grounds at: Harbor High School 300 La Fonda Ave, Santa Cruz, CA 95060.

It has been certified that this work has been inspected and complies with the plans and specifications, and that the Contractor competed the work on January 22nd, 2021.

The work of improvement described above is accepted as completed, and the Assistant Superintendent for Business Services has filed for recording this Notice as a Notice of Completion in connection with that contract.

_____

Jim Monreal
Assistant Superintendent, Business Services
Santa Cruz City Schools

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Certificated Personnel Actions

**MEETING DATE:** March 10, 2021

**FROM:** Molly Parks, Assistant Superintendent of Human Resources

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the certificated personnel actions as submitted.

**BACKGROUND**:
The attached certificated personnel actions are submitted in accordance with District policy, California Education Code and the negotiated contract.

At this time each year, we are required to release temporary teachers per California Education Code. A teacher is designated temporary when they are funded through a grant programs, are covering for a teacher who is on a leave of absence, are a retired STRS member or when they are teaching on a 1.2 contract. Many of these teachers will be rehired in the spring based on district need.

This work is in direct support of the following District goals and their corresponding metrics:

Goal #1: All SCCS students will be prepared to successfully access post-secondary college and career opportunities.
Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #3: We will eliminate the achievement gaps that currently exist between demographic groups within the SCCS student community.
Goal #4: We will develop a highly collaborative, professional culture focused on supporting effective teaching.

**2020-2021 APPOINTMENTS:**

**Certificated:**

**Emily Warren, 1.0 Math Teacher at Branciforte Middle.** Emily's educational background includes a BA and an MA in Education from the University of Oregon. Emily holds a Clear Single Subject Teaching Credential for Foundational Level Mathematics and a CLAD Authorization. Emily has twelve years of teaching experience and her status is Temporary.

**Elizabeth Wrobel, 1.0 2nd Grade Teacher at Bay View.** Elizabeth's educational background includes a BA in Liberal Studies from CSU Monterey Bay. She is currently enrolled in CSU Monterey Bay's credential program. She will hold a Short-Term Staff Permit for Multiple Subjects and an English Learners Authorization. Elizabeth completed her student teaching Bay View and her status is Temporary.

**2020-2021 EXTRA WORK ASSIGNMENTS:**

**Certificated:**

**Nicholas Bianchini,** Small Cohorts, Harbor High, 1/16/21 - 6/15/21, not to exceed 10 hours

**Laura Boothby,** Open House Video Presentation, Soquel High, 1/6/21 - 2/15/21, not to exceed 3 hours

**Mary D'Orazio,** Open House Video Presentation, Soquel High, 1/6/21 - 2/15/21, not to exceed 3 hours

**Brian Duckworth,** New Teacher PLC, Harbor High, 1/16/21 - 6/15/21, not to exceed 48 hours

**Julie Egdahl,** Small Cohorts, Westlake, 2/16/21 - 3/26/21, not to exceed 81 hours

**Andrea Harris,** Network Improvement Community Grant Planning, Branciforte Middle, 1/1/21 - 5/28/21, not to exceed 30 hours

**Stacy Hernandez-Kaempf,** Small Cohorts, Westlake, 2/16/21 - 5/26/21, not to exceed 15 hours

**Laurie Hilderbrand,** CTE Model Standards PD and Collaboration, Curriculum, Intervention & Assessment, 2/16/21 - 5/15/21, not to exceed 10 hours

**Kaitlyn Hochler,** Grading Inquiry Project Action Research Team, Santa Cruz High, 8/12/20 - 5/27/21, not to exceed 20 hours

**Michelle Hubbard,** Grading Inquiry Project Action Research Team, Santa Cruz High, 8/12/20 - 5/27/21, not to exceed 20 hours

**Jessica Humberg,** Open House Video Presentation, Soquel High, 1/6/21 - 2/15/21, not to exceed 3 hours

**Jennifer Jaffe,** Small Cohorts, Westlake, 1/25/21 - 2/22/21, not to exceed 45 hours

**Jennifer Johnston,** Student Assessments, Bay View, 2/16/21 - 3/15/21, not to exceed 12 hours

**Kasha Maslowski,** Open House Video Presentation, Soquel High, 1/6/21 - 2/15/21, not to exceed 3 hours

**Laura Moore,** Student Assessments, Bay View, 11/16/20 - 6/15/21, not to exceed 12 hours

**Mary O'Neil,** Network Improvement Community Grant Planning, Branciforte Middle, 1/1/21 - 5/28/21, not to exceed 30 hours

**Janinee Ramirez,** Translating for Computer Science Parent Nights, Curriculum, Intervention & Assessment, 1/16/21 - 5/15/21, not to exceed 30 hours

**Calli Rickey,** Rainbow Alliance Club, Branciforte Middle, 1/1/21 - 5/28/21, not to exceed 20 hours

**Jennifer Sanchez,** Network Improvement Community Grant Planning, Branciforte Middle, 1/1/21 - 5/28/21, not to exceed 30 hours

**Kathleen Sandidge,** History Pilot, Santa Cruz High, 2/16/21 - 3/15/21, not to exceed 100 hours

**Nicole Sanguinetti,** Network Improvement Community Grant Planning, Branciforte Middle, 1/1/21 - 5/28/21, not to exceed 30 hours

**Kristen Silva,** Network Improvement Community Grant Planning, Branciforte Middle, 1/1/21 - 5/28/21, not to exceed 30 hours

**Alexandra Simpson,** Small Cohorts, Harbor High, 1/16/21 - 6/15/21, not to exceed 100 hours

**Wendy Thompson,** Create PD and Student Lessons, Educational Services, 2/16/21 -3/15/21, not to exceed 61 hours

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Classified Personnel Actions

**MEETING DATE:** March 10, 2021

**FROM:** Molly Parks, Asst. Superintendent, Human Resources

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION:**

Approve the classified personnel actions as submitted.

**BACKGROUND:**

The attached lists of classified personnel actions are submitted in accordance with the District, SCCCE Agreement and the Merit Rules.

This work is in direct support of the following district goals and their corresponding metrics:

Goal #1: All SCCS students will be prepared to successfully access post-secondary college and career opportunities.
Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social-emotional well-being of all students.
Goal #3: We will eliminate the achievement gaps that currently exist between demographic groups within the SCCS student community.
Goal #4: We will develop a highly collaborative, professional culture focused on supporting effective teaching.

## CLASSIFIED EMPLOYEE ACTIONS

*Reviewed by Classified Personnel Director: Keneé Houser 3/1/21*

**•Employment Actions Concerning Regular Assignments•**

**Probationary (New Hires or Temporary Employees Made Regular):**

Miller, Anna, School Administrative Assistant III - SC, effective 3/1/21

Grishaw-Jones, Claire, Paraeducator - WL, 3 hrs/9 mos, effective 2/22/21

**Increase in FTE:**

Marlatt, Monica, Career Development Specialist - SPED, from 5 hrs/9 mos to 6 hrs/9 mos, effective 3/1/21

**Resignation:**

Hilliard, Tara, Paraeducator-Sped - DL, 3.9 hrs/9 mos, effective 2/26/21

Nieves, Ceianna, Yard Duty Monitor - BV, 2 hrs/9 mos, effective 2/17/21

Sullivan Brown, Olivia, Paraeducator-Sped - MH, 5 hrs/9 mos, effective 3/19/21

Velasco, Martin, Food Service Worker I - FS, 3.5 hrs/9 mos, effective 3/5/21

**Retirement:**

Greenwood, Michelle, Human Resources Technician - HR, 8 hrs/12 mos, effective 3/10/21

**•Limited Term Project (not to exceed 126 days)/Substitutes: •**

**New Temporary Employees:**

Venkatesh, Devesh, Paraeducator-Academic Intervention - SS, effective 2/25/21

**Existing Temporary Employees/EWR**:

Carranza, Helena, Office Assistant - DL, not to exceed 115 hrs, 2/4 - 3/31/21

Geier, Jack, Paraeducator-Academic Intervention - SC, not to exceed 646 hrs, 2/1 - 5/27/21

Herrera, Alexandra, Paraeducator-Academic Intervention - SC, not to exceed 285 hrs, 2/9 - 5/27/21

Lowery, Dwight, Playground/Recess Coach - SHS, not to exceed 180 hrs, 8/19/20 - 5/27/21

Milazzo, Sheri, Paraeducator - DL, not to exceed 25 hrs, 1/6 - 5/27/21

Pavisic-Bogren, Senka, Paraeducator-Academic Intervention - SS, not to exceed 84 hrs, 4/5 - 6/15/21

Perez, Venus, Paraeducator-After School - HH, not to exceed 200 hrs, 2/16 - 6/30/21

Ripley Phipps, Gabriella, Paraeducator-Academic Intervention - SS, not to exceed 84 hrs, 4/5 - 6/15/21

**Existing Regular Employees/EWR:**

Auble, Sara, ELPAC Examiner - C&I, not to exceed 30 hrs, 2/16 - 6/15/21

Bermudez, Victor, Paraeducator-After School - SQ, not to exceed 200 hrs, 2/5 - 5/27/21

LeBlanc, Erica, ELPAC Examiner - C&I, not to exceed 30 hrs, 2/16 - 6/15/21

Lopez Figueroa, Oscar, ELPAC Examiner - C&I, not to exceed 10 hrs, 2/16 - 6/15/21

Serna Castaneda, Jessica, Interpreter/Translator - SPT, not to exceed 5 hrs, 2/16 - 6/30/21

Spillman, Laura, Administrative Assistant - M/O, not to exceed 32 hrs, 2/6 - 3/28/21

Treadwell-Delgado, Ana Maria, Interpreter/Translator - SP, not to exceed 1.5 hrs, 1/16 - 2/15/21

Williams, Brenna, Administrative Assistant - M/O, not to exceed 86 hrs, 2/1 - 6/30/21

**•Eligibility Lists Established•**

Behavior Technician PBIS

Program Coordinator Afterschool Programs

School Administrative Assistant III

School Administrative Assistant IV

# SANTA CRUZ CITY SCHOOLS DISTRICT

**AGENDA ITEM:** 2021-22 Academic Calendar Correction

**MEETING DATE:** March 10, 2021

**FROM:** Molly Parks, Assistant Superintendent, Human Resources

**THROUGH:** Kris Munro, Superintendent

**Recommendation:**
Approve the Updated Tentative Agreement between the Greater Santa Cruz Federation of Teachers and Santa Cruz City Schools for 2021-2022 Academic Calendar.

**Background:**
A Tentative Agreement was reached on February 2, 2021 and Board Approved on February 10, 2021 regarding the 2021-2022 academic calendar. There is a correction to the Elementary and Secondary Calendars, which moves the four-day President's holiday weekend from February 11-14 to February 18-21. Negotiations will continue for 2021-2022 including conference and professional development days that will be added to this calendar.

**Financial Impact:**
Undetermined at this time

This work is in direct support of the following District goals and their corresponding metrics:

Goal #4: We will develop a highly collaborative, professional culture focused on supporting effective teaching.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.

**AGENDA ITEM: 8.1.3.3.**

# Elementary School Calendar 2021-2022

## 2021

### July

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | | 1 | 2 | |
| | 5 | 6 | 7 | 8 | 9 | |
| | 12 | 13 | 14 | 15 | 16 | |
| | 19 | 20 | 21 | 22 | 23 | |
| | 26 | 27 | 28 | 29 | 30 | |
| | | | | | | |

5- Holiday: Independence Day

### August

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | 2 | 3 | 4 | 5 | 6 | |
| | 9 | 10 | 11 | 12 | 13 | |
| | 16 | 17 | 18 | 19 | 20 | |
| | 23 | 24 | 25 | 26 | 27 | |
| | 30 | 31 | | | | |
| | | | | | | |

9-10 "Teacher Work Days"
11- "First Student Day"

### September

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | |
| | 6 | 7 | 8 | 9 | 10 | |
| | 13 | 14 | 15 | 16 | 17 | |
| | 20 | 21 | 22 | 23 | 24 | |
| | 27 | 28 | 29 | 30 | | |
| | | | | | | |

6- Holiday: Labor Day

### October

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | | | 1 | |
| | 4 | 5 | 6 | 7 | 8 | |
| | 11 | 12 | 13 | 14 | 15 | |
| | 18 | 19 | 20 | 21 | 22 | |
| | 25 | 26 | 27 | 28 | 29 | |
| | | | | | | |

### November

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | |
| | 8 | 9 | 10 | 11 | 12 | |
| | 15 | 16 | 17 | 18 | 19 | |
| | 22 | 23 | 24 | 25 | 26 | |
| | 29 | 30 | | | | |
| | | | | | | |

11- Holiday: Veteran's Day
24 to 26- Holiday: Thanksgiving B

### December

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | |
| | 6 | 7 | 8 | 9 | 10 | |
| | 13 | 14 | 15 | 16 | 17 | |
| | 20 | 21 | 22 | 23 | 24 | |
| | 27 | 28 | 29 | 30 | 31 | |
| | | | | | | |

20 to 31- Holiday: Winter Break

## 2022

### January

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | | | | |
| | 3 | 4 | 5 | 6 | 7 | |
| | 10 | 11 | 12 | 13 | 14 | |
| | 17 | 18 | 19 | 20 | 21 | |
| | 24 | 25 | 26 | 27 | 28 | |
| | 31 | | | | | |

3- Holiday: New Year's Day
4- Local Holiday
5- Back to school
17- Holiday M.L King Jr. Day

### February

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | |
| | 7 | 8 | 9 | 10 | 11 | |
| | 14 | 15 | 16 | 17 | 18 | |
| | 21 | 22 | 23 | 24 | 25 | |
| | 28 | | | | | |
| | | | | | | |

18 - Holiday:Lincoln's B'day
21 - Holiday: President's B'day

### March

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | |
| | 7 | 8 | 9 | 10 | 11 | |
| | 14 | 15 | 16 | 17 | 18 | |
| | 21 | 22 | 23 | 24 | 25 | |
| | 28 | 29 | 30 | 30 | | |
| | | | | | | |

### April

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | | | 1 | |
| | 4 | 5 | 6 | 7 | 8 | |
| | 11 | 12 | 13 | 14 | 15 | |
| | 18 | 19 | 20 | 21 | 22 | |
| | 25 | 26 | 27 | 28 | 29 | |
| | | | | | | |

4 to 8- Spring Break

### May

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | 2 | 3 | 4 | 5 | 6 | |
| | 9 | 10 | 11 | 12 | 13 | |
| | 16 | 17 | 18 | 19 | 20 | |
| | 23 | 24 | 25 | 26 | 27 | |
| | 30 | 31 | | | | |
| | | | | | | |

26- Last Student Day
27- "Teacher Work Day"
30- Holiday: Memorial Day

### June

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | |
| | 6 | 7 | 8 | 9 | 10 | |
| | 13 | 14 | 15 | 16 | 17 | |
| | 20 | 21 | 22 | 23 | 24 | |
| | 27 | 28 | 29 | 30 | | |
| | | | | | | |

Key

= Legal/Local Holiday/Breaks

= First/Last Day of school

= Teacher Work Day

Parent Conference Day

182 =Student Days*

* Student days will be 180. Pending 1 teacher work day and 1 parent conference day

Board Approved on

# Secondary School Calendar 2021-2022

## 2021

### July

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | | 1 | 2 | |
| | 5 | 6 | 7 | 8 | 9 | |
| | 12 | 13 | 14 | 15 | 16 | |
| | 19 | 20 | 21 | 22 | 23 | |
| | 26 | 27 | 28 | 29 | 30 | |
| | | | | | | |

5- Holiday: Independence Day

### August

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | 2 | 3 | 4 | 5 | 6 | |
| | 9 | 10 | 11 | 12 | 13 | |
| | 16 | 17 | 18 | 19 | 20 | |
| | 23 | 24 | 25 | 26 | 27 | |
| | 30 | 31 | | | | |
| | | | | | | |

9-10 "Teacher Work Days"
11- "First Student Day"

### September

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | |
| | 6 | 7 | 8 | 9 | 10 | |
| | 13 | 14 | 15 | 16 | 17 | |
| | 20 | 21 | 22 | 23 | 24 | |
| | 27 | 28 | 29 | 30 | | |
| | | | | | | |

6- Holiday: Labor Day

### October

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | | | 1 | |
| | 4 | 5 | 6 | 7 | 8 | |
| | 11 | 12 | 13 | 14 | 15 | |
| | 18 | 19 | 20 | 21 | 22 | |
| | 25 | 26 | 27 | 28 | 29 | |
| | | | | | | |

### November

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | |
| | 8 | 9 | 10 | 11 | 12 | |
| | 15 | 16 | 17 | 18 | 19 | |
| | 22 | 23 | 24 | 25 | 26 | |
| | 29 | 30 | | | | |
| | | | | | | |

11- Holiday: Veteran's Day
24 to 26- Holiday: Thanksgiving B

### December

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | |
| | 6 | 7 | 8 | 9 | 10 | |
| | 13 | 14 | 15 | 16 | 17 | |
| | 20 | 21 | 22 | 23 | 24 | |
| | 27 | 28 | 29 | 30 | 31 | |
| | | | | | | |

17-End of First Semester
20 to 31- Holiday: Winter Break

## 2022

### January

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | | | | |
| | 3 | 4 | 5 | 6 | 7 | |
| | 10 | 11 | 12 | 13 | 14 | |
| | 17 | 18 | 19 | 20 | 21 | |
| | 24 | 25 | 26 | 27 | 28 | |
| | 31 | | | | | |

3- Holiday: New Year's Day
4- Local Holiday
5- Teacher Work Day
6 - Prof. Development Day
7- Back to school
17- Holiday M.L King Jr. Day

### February

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | |
| | 7 | 8 | 9 | 10 | 11 | |
| | 14 | 15 | 16 | 17 | 18 | |
| | 21 | 22 | 23 | 24 | 25 | |
| | 28 | | | | | |
| | | | | | | |

18 - Holiday:Lincoln's B'day
21 - Holiday: President's B'day

### March

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | |
| | 7 | 8 | 9 | 10 | 11 | |
| | 14 | 15 | 16 | 17 | 18 | |
| | 21 | 22 | 23 | 24 | 25 | |
| | 28 | 29 | 30 | 30 | | |
| | | | | | | |

### April

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | | | 1 | |
| | 4 | 5 | 6 | 7 | 8 | |
| | 11 | 12 | 13 | 14 | 15 | |
| | 18 | 19 | 20 | 21 | 22 | |
| | 25 | 26 | 27 | 28 | 29 | |
| | | | | | | |

4 to 8- Spring Break

### May

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | 2 | 3 | 4 | 5 | 6 | |
| | 9 | 10 | 11 | 12 | 13 | |
| | 16 | 17 | 18 | 19 | 20 | |
| | 23 | 24 | 25 | 26 | 27 | |
| | 30 | 31 | | | | |
| | | | | | | |

26- Last Student Day
27- "Teacher Work Day"
30- Holiday: Memorial Day

### June

| S | M | T | W | T | F | S |
|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | |
| | 6 | 7 | 8 | 9 | 10 | |
| | 13 | 14 | 15 | 16 | 17 | |
| | 20 | 21 | 22 | 23 | 24 | |
| | 27 | 28 | 29 | 30 | | |
| | | | | | | |

Key

= Legal/Local Holiday/Breaks

= First/Last Day of school

= Teacher Work Day

Professional Development Day

180 =Student Days

Board Approved on

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Board Meeting Schedule for 2021-2022

**MEETING DATE:** March 10, 2021

**FROM:** Kris Munro, Superintendent

**RECOMMENDATION:**
Approve the Board Meeting Schedule for 2021-2022

**BACKGROUND:**
This schedule outlines Board Meetings for the 2021-2022 academic year.

**FISCAL IMPACT:**
None

This work is in direct support of the following District goals and their corresponding metrics:

Goal #1: All Santa Cruz City Schools students will be prepared to successfully access post-secondary college and career opportunities.
Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #3: We will eliminate the achievement gaps that currently exist between demographic groups within the SCCS student community.
Goal #4: We will develop a highly collaborative, professional culture focused on supporting effective teaching.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

# SANTA CRUZ CITY SCHOOLS - BOARD MEETING SCHEDULE 2020-21

| YEAR | BOARD MEETING DATE | LOCATION |
|---|---|---|
| 2021 | August 4 – IDT Appeals | TBD |
| 2021 | August 18 | TBD |
| 2021 | September 1 | TBD |
| 2021 | September 22 | TBD |
| 2021 | October 6 | TBD |
| 2021 | October 20 | TBD |
| 2021 | November 3 | TBD |
| 2021 | November 17 – Study Session | TBD |
| 2021 | December 15 | TBD |
| 2022 | January 12 | TBD |
| 2022 | January 19 – Study Session | TBD |
| 2022 | February 9 | TBD |
| 2022 | February 23 | TBD |
| 2022 | March 9 | TBD |
| 2022 | March 23 | TBD |
| 2022 | April 13 | TBD |
| 2022 | April 27 – Study Session | TBD |
| 2022 | May 4 | TBD |
| 2022 | May 18 – Study Session | TBD |
| 2022 | June 1 | TBD |
| 2022 | June 15 | TBD |

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Gifts

**MEETING DATE:** March 10, 2021

**FROM:** Kris Munro, Superintendent

**RECOMMENDATION:**
Accept the following gifts donated to the Santa Cruz City School District.

**BACKGROUND:**
Pursuant to Board Policy/Regulation 3290, the Governing Board may accept on behalf of and for the District, any bequest, gift of money or gift of property, valued at $100 or more, that is presented to the District. A letter of appreciation will be sent to the donors.

**Business Services**
Community member Peggy Card donated her late father's car to the District. The vehicle will be added to the district's fleet. Ms. Card is making the donation in honor of her father who was an educator in Santa Cruz and has included the following memorial:

*"Our father, friend and loved one, Harry Card, lived and taught in Santa Cruz County for over 40 years. He earned his bachelor's degree from Chico State and master's degree from University of San Francisco. He taught at Del Mar Middle School, Cabrillo College, De Anza Community College, and with the Writing Project at UC Santa Cruz. His work as an educator touched several generations of students, and inspired in them a love for language, writing and reading. His influence was broad. His two daughters attended Gault Elementary, Branciforte Middle School, and Harbor High School prior to attending college. We who honor his memory come from a family of educators and life-long learners; his daughters wish to recognize their mother, who taught at New Brighton Middle school for 32 years. Harry loved the profession of teaching and would be honored that this gesture might provide a positive lasting impact on the community, students, and educators he so admired."*
*--Peggy Card*

This work is in direct support of the following District goals and their corresponding metrics:

Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Scotty Greathouse Proposal: Soquel High School Mural

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the proposal from local artist, Scotty Greathouse to paint a mural of the Soquel High School logo.

**BACKGROUND**:
This proposal consists of installation of circular "We Are Soquel" Logo in the South/Multi-Purpose Room exterior wall in the main quad. Connection to school, especially during the pandemic has been challenging for all. The "We Are Soquel" branding campaign has grown organically through school and community participation and has fostered rich dialogue as Soquel re-establishes an identity based on the core values of collaboration, responsibility, kindness, safety, integrity, equity, and diversity.

Local business owners have supported the campaign through poster displays in stores and offices, as well as posting the logo to social media. Hundreds of decals/signs with the "We Are Soquel" logo and mantra have been proudly displayed in the community, and this logo in the main quad would signify unity and connection.

The project is supported by both the School Site Council and the Soquel Fund.

**FISCAL IMPACT**:
$900.00 -- Donations (Restricted)

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Greg O'Meara, Principal Soquel High School*

**AGENDA ITEM: 8.2.2.1.**

# Scotty Greathouse

February 9, 2021

## Estimate

Prepared for Greg O'Meara

Project: Soquel High "Circle S logo" mural

401 Old San Jose Rd. Soquel, CA 95073

831-429-3909

| DESCRIPTION OF WORK | SIZE | UNIT PRICE | SUB TOTAL |
|---|---|---|---|
| Hand painted mural consisting of 6' diameter Soquel High "S" logo | 6'x6' | $900.<br>. | $900.<br>. |
| | | GRAND TOTAL | $900. |

**Scotty Greathouse** • 21 Highland Avenue Felton, CA 95018 Scotty@ideasforwalls.com • (831) 359-2254

WE ARE SOQUEL

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Belli Architectural Group, Inc. Amendment Agreement for the Transportation Trailer

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the Belli Architectural Group, Inc. amendment agreement for the transportation trailer.

**BACKGROUND**:
This proposal consists of schematic design, design documents, Department of State Architecture approval, construction bidding and construction management process through completion for the transportation trailer.

The Board previously approved a master agreement with Belli Architectural Group, Inc. on 12/14/16. This agreement amendment is for architectural services to include verification of existing conditions, schematic design/research, Department of State Architecture package development and submittal, bid package preparation and administration, and construction administration in connection with the transportation trailer. This project was approved by the Board on January 13, 2021.

**FISCAL IMPACT**:
$241,793.00, Elementary Redevelopment Agency Funds (Restricted)

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Trevor Miller, Director, Facility Services*

*Belli Project #20025*

**FORM OF AMENDMENT TO ADD PROJECT TO AGREEMENT**
**(Percentage Fee)**

Pursuant to the agreement between the Santa Cruz City Schools ("District") and Belli Architectural Group, Inc.("Architect") effective January 17, 2017 ("Agreement") for the Measure A construction program, the District and Architect agree to amend the Agreement to add architectural services for design and construction administration of the following Harbor High School project ("Project"):

**Transportation Trailer**

**Project Services:**
*Schematic Design (SD)*

- Assist District in coordinating the engagement of District-provided services.
- Attend site visit to evaluate and document existing conditions to establish general programmatic, budgetary and scheduling aspects of the Project.
- Orchestrate and conduct District/stakeholder meetings to present, review and discuss various floor plan options.
- Based on information gleaned from the above, generate a draft program of all spaces for review and approval by District.
- Based on mutually agreed upon program, proceed with development do the SD package by way of the following:
    - Overall site plan
    - Floor plans
    - Exterior elevations
    - Interior Elevations
    - Preliminary finish palettes
    - Outline specification for interior finish elements based on District standards
- Develop an estimate of probable construction cost based on similar local projects and/or unit costs.
- Coordinate and conduct an SD-level presentation to District and/or stakeholders to present design, cost and timing.
- Based on this presentation, make any final adjustment to the SD package and secure District approval for completion of phase.

*Design Development (DD)*

- Based on approved SD package and any adjustments to the program authorized by District, construction budget or schedule, develop DD package as follows:
    - Title sheet
    - CalGreen documentation, if required
    - DSA site plan, project data and code analysis

    - Floor plans
    - Enlarged floor plans
    - Reflected ceiling plan
    - Roof plan
    - Door and window schedules
    - Exterior elevations
    - Interior elevations
    - Building sections
    - Exterior details
    - Interior details
    - Details
- Civil, grading and drainage package
- Electrical, low voltage and fire alarm package
- Coordinate with modular building manufacturer
- Provide updated estimate of probable construction cost.
- Present DD package to District.
- Make necessary adjustments to DD package based on presentation and secure approval for DD phase.

*Construction Documents (CD)*

- Refine CAD backgrounds and distribute to design team.
- Develop CD package, targeting one Division of the State (DSA) application for all contemplated work. Package shall be based upon approved DD package and shall include final detailing and coordination between all disciplines.
    - Architectural Package
    - Civil Package
    - Electrical Package
    - Fire Alarm Package
- Internal coordination among design team disciplines.
- Present CD package to District for any final adjustments.
- Secure approval for CD phase.

*DSA Permit Processing (PP)*

- Identify and complete all DSA application forms.
- Determine DSA fees and communicate fees to District.
- Perform all necessary electronic submittal formatting.
- Submit to DSA Oakland via virtual Over-The-Counter (OTC) plan review.
- Address DSA plan check comments from ACS, FLS and SSS sections at virtual OTC appointment with DSA Oakland.
- Process application until DSA approval is secured.

- DSA-approved documents will be prepared to be distributed to the District as the 'Bid Set' for bidding purposes.

*Bidding Assistance (BD)*

- Provide client with electronic and/or hard copy of DSA-approved package for bid publication.
- Attend one pre-bid job walk.
- Respond to bid RFI's and issue bid addenda.
- Assist with bid evaluation as required.

*Construction Administration (CA)*

- Assist District in preparation and execution of DSA construction start-up documentation.
- Attend pre-construction conference.
- Respond to requests for information (RFI).
- Review submittals and shop drawings (for site and modular manufacturer contractors).
- Assist in reviewing/evaluating contract proposals or bids and substitutions proposed by contractors.
- Attend six (6) construction site meetings as required during the construction period.
- Review GC progress payments.
- Review and process change order documentation, as required.
- DSA Closeout/Certification for items AOR carries responsibility for.

*Assumptions*

- District shall provide all applicable District Standards for modernization elements within the scope of this project.
- District shall provide (PC Approved Drawings) from modular building manufacturer
- Based on initial review of the project, it is assumed that this project does not required any other agency approvals except DSA and Local Fire Authority approval.
- Agency fees by District.
- Boundary survey, topographic survey and/or geotechnical investigation, as required, by District.
- Fire hydrant flow testing fees, if required, by District.
- Building fire sprinkler design/approval is not required.

The terms of the Agreement are incorporated into, and govern, this amendment except as may be provided otherwise by this amendment. In the event of a conflict between the Agreement and this amendment, the terms of this amendment shall control.

For the Projects, Architect shall perform the Basic and Additional Services specified in the Agreement and this amendment. Design-Bid-Build construction contracts are being used as the delivery method for the Project.

For the Basic Services satisfactorily performed under this amendment to the Agreement, the total compensation paid to the Architect for the Project shall be billed at no more than 12% of the first $500,000, 11.5% of the next $500,000, 11% of the next $1,000,000, 10% of the next $4,000,000, 9% of the next $4,000,000, and 8% of the remaining final adjusted Project Construction Cost. Estimated Project Construction Cost is $1,000,000. Therefore, Basic Services Fee shall be $117,500.

| | |
|---|---|
| Initial Payment | None |
| Payment Upon Completion of: | |
| Schematic Design | 20% |
| Design Development Phase | 20% |
| Contract Documents Phase | 30% |
| DSA Back Check | 5% |
| Bidding Phase | 5% |
| Construction Phase | 20% |
| TOTAL BASIC COMPENSATION | 100% |

Upon any adjustment (increase or decrease) to the Project Construction Cost as contemplated by section 1.9 of the Agreement, including but not limited to any adjustment made at such time as bids are received, the Architect's total compensation for Basic Services for the Project shall also be increased or decreased, including retroactively for Basic Services already performed and payments already made. Such adjustments may be effected by the District by either (a) adjusting any future payment due under the payment schedule immediately above, or (b) issuing a revision notice to Architect that either tenders any additional payment owed or demands reimbursement from the Architect of any overpayment to date.

Architect's total reimbursement for Reimbursable Expenses shall not exceed $2,500, which is Architect's estimate of the maximum total cost of Reimbursable Expenses on the Project prior to completion of Project Development Studies Phase. Expense shall be subject to adjustment after completion of aforementioned phase.

Architect shall provide a minimum of four (4) full-time employees for the Project before construction commences, and two (2) full-time employees after construction commences, to perform its duties and responsibilities under this Agreement.
For the period of this Project, the Architect shall have errors and omissions insurance on an occurrence basis, with limits of at least One Million Dollars ($1,000,000) and with a deductible in an amount not to exceed the sum of Thirty Thousand Dollars ($30,000).

**ARCHITECT:**
Belli Architectural Group, Inc.

David Peartree
Digitally signed by David Peartree
DN: C=US, E=david@belliag.com, O=Belli Architectural Group, OU=Belli Architectural Group, CN=David Peartree
Date: 2021.02.18 15:22:09-08'00'

By:_____
David N. Peartree, Vice President

**DISTRICT:**
SANTA CRUZ CITY SCHOOLS

By:_____
Assistant Superintendent, Business Services

{SR208531}

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Consultant Services Agreement: Kate Rose Communications

**MEETING DATE:** March 10, 2021

**FROM:** Kris Munro, Superintendent

**RECOMMENDATION:**
Approve the Consultant Service Agreement with Kate Rose Communications to hold a half-day organizational messaging workshop for the Board of Education.

**BACKGROUND:**
Kate Rose is a communication strategist with over ten years of experience. Ms. Rose has worked with companies such as Google and YouTube and educational entities such as Teacher's College Columbia University and KIPP Public Schools. She will assist the Santa Cruz City School District in developing organizational messaging. At the request of the Board, an organizational messaging workshop will be held at the April 18, 2021 Board Study Session.

**FISCAL IMPACT:**
$2,500.00 – LCFF Base (Unrestricted)

This work is in direct support of the following District goal and its corresponding metrics:

Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

**Santa Cruz City Schools** **REQUISITION #:_____**
133 Mission Street, Ste. 100
Santa Cruz, Ca 95060

## REQUEST FOR CONSULTANT SERVICES AGREEMENT

Submit to the responsible Assistant Superintendent at least two weeks before the Board meeting and prior to the Consultant beginning work.

**Site**:_____ **Principal/Director**: _____

**Describe Work to be Performed and District and Site Goals Supported:**

_____

_____

**Qualifications** of Consultant:_____

**Name of Consultant**:_____ Tax I.D.# or SSN: _____
(Vendor Data form to Purchasing)

Address:_____ Telephone #: _____

City/State/Zip:_____ Email: _____

**Date(s) of Service**:_____ Time: _____

Number of Hours:_____hours per day X_____days =_____total hours.

Hourly/Daily Rate (specify):_____ Meals: _____

Lodging:_____ Transportation: _____

**TOTAL FEE TO BE PAID:_____Account #:** 01-0000-0-0000-7110-5800-053-0000

**Write out meaning of account number:** _____

Approval of Business Services verifying account:_____ Date: _____

Authorized Signature of Consultant: Katherine Rose Date: _____

(**NOTE**: Consultant must submit invoice for payment upon completion of work)

_____ _____

Signature of Administrator Requesting Service Approval of Assistant Superintendent

Date:_____ Date: _____

**AB 1610, 1612, and 2102 COMPLIANCE** *(consultants having more than limited contact with students require fingerprinting)*

☐ Consultants ***will be*** on campus on a regular basis (more than once) while students are present

☐ Consultant ***will not*** be on campus on a regular basis while students are present (fingerprints not required).

Fingerprint Clearance date:_____ Approval of Human Resources:_____

* * * *

## REQUEST FOR CONSULTANT SERVICES AGREEMENT

Review guidelines of Board Policy - Consultant Services Agreements.

1. Statement of specific need and the goal of the Consultant's work (Refer to district/site goals and plans, unique needs of school, program or office which necessitates the services of a consultant).

2. State efforts made to identify qualified staff available within the district to carry out the requested services.

3. If this agreement is for staff development or for one-time services, state the site's plan to reduce or eliminate the need for this consultant's services in the future.

4. Statement of expected outcomes (Include specific student outcomes desired, benefits to district students and/or staff).

5. Evaluation Process - How will you know the goal/outcomes have been met?

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Albion Environmental Proposal: Santa Cruz High School Cultural Resource Assessment

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the Albion Environmental proposal for cultural resource assessment at Santa Cruz High School.

**BACKGROUND**:
This proposal consists of a cultural resource assessment for Santa Cruz High School construction projects. This assessment is a requirement of the California Environmental Quality Act for the proper handling of potential cultural resources. The previously completed study confirmed that Santa Cruz High School is located on a cultural sensitive site and this assessment will help develop a plan to address procedures if items are located.

**FISCAL IMPACT**:
$1,800.00, Measure A Funds (Restricted), representing 0.005% of the overall site budget
$32,072,783.00 is the total Bond Allocation to Santa Cruz High School

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Trevor Miller, Director, Facility Services*

February 17, 2021

Santa Cruz City Schools
Chris Garcia
536 Palm St.
Santa Cruz, CA 95060

RE: Cultural Resources Assessment for Santa Cruz High School, 415 Walnut Ave, Santa Cruz, California

Dear Mr. Garcia:

Albion Environmental, Inc. is pleased to respond to your request for a proposal to conduct a cultural resource assessment for Santa Cruz High School, 415 Walnut Ave, Santa Cruz, California. Albion will provide the services of a qualified archaeologist(s) to complete an evaluation that will include:

- An expedited review of existing archaeological records located at the Northwest Information Center at Sonoma State University
- Pedestrian survey of the Project Area
- Recording of any historic or prehistoric resources found during the survey
- A report of findings and recommendations

Cost for the assessment and report is $1,800.00. In the event cultural resources are located, Albion can, for a renegotiated fee, work with the property owner (or agent) to determine an appropriate course of action under guidelines outlined by the City of Santa Cruz General Plan (2030; Chapter 2, HA1.2), City of Santa Cruz Historic Preservation Ordinance 2003-14, and California Environmental Quality Act guidelines.

If our proposal is acceptable to you, please sign the notice to proceed below, email this letter back to me at speelo@albionenvironmental.com. Please contact me at (831) 469-1774 if you have any questions.

Sincerely,

Sarah Peelo, President

1414 Soquel Avenue, Suite 205
Santa Cruz, CA 95062

(831) 469-9128 Santa Cruz
(805) 592-2222 San Luis Obispo

albionenvironmental.com

## NOTICE TO PROCEED

I have reviewed and accept the terms of this proposal, and authorize Albion Environmental, Inc., to proceed with this investigation

Property Owner or Agent Date

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Albion Environmental Proposal: Santa Cruz High School Cultural Resource Monitoring

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the Albion Environmental proposal for cultural resource monitoring at Santa Cruz High School.

**BACKGROUND**:
This proposal consists of a cultural resource monitoring at Santa Cruz High School in accordance with the California Environmental Quality Act to monitor excavation during construction for cultural resources.

**FISCAL IMPACT**:
$29,367.70 Measure A Funds (Restricted), representing 0.09% of the overall site budget
$32,072,783.00 is the total Bond Allocation to Santa Cruz High School

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Trevor Miller, Director, Facility Services*

February 23, 2021

Christopher Garcia
Construction Facility Project Manager
Santa Cruz City Schools
536 Palm Street
Santa Cruz, California 95060

Re: Proposal to Provide Construction Monitoring for the Switchgear Project and Cultural Resource Treatment Plan for Santa Cruz High School, Santa Cruz, California

Dear Mr. Garcia:

Albion Environmental, Inc. (Albion) is pleased to respond to your request for a proposal to provide construction monitoring services for the upcoming Switchgear Electrical Project at Santa Cruz High School (SCHS), located at 415 Walnut Avenue, Santa Cruz, California. The Switchgear Electrical Project entails updating electrical systems and utilities near the intersection of Taylor and Weeks Avenue and requires 4 feet deep excavations. In addition, we propose to develop a Cultural Resource Treatment Plan (CRTP) for the 2021 and 2022 Modernization Projects for SCHS. The CRTP will be used to guide all developments and construction activities that occur at the school and have the potential to impact a previously recorded cultural resource, archaeological site CA-SCR-93/H.

## BACKGROUND

Proposed developments at SCHS are subject to the California Environmental Quality Act (CEQA). Thus, Santa Cruz City Schools (SCCS) is required to conduct the necessary archaeological studies for the proper treatment of cultural resources under the CEQA and Santa Cruz County guidelines prior to the start of any construction projects. Therefore in February 2021, Albion completed a Phase I Cultural Resource Inventory of the Project Area. Albion's investigation included a background records search at the California Historical Resources Information System, Northwest Information Center, at Sonoma State University (NWIC) and a field investigation entailing a pedestrian survey. The Phase I study confirmed that the Project Area is located within a previously recorded site, CA-SCR-93/H. CA-SCR-93/H, is a large, multi-component site originally recorded in 1974. The precolonial component includes human remains, midden, shell beads, ground stone, modified and unmodified chipped stone flakes, projectile points, dietary shell and bone, ochre, fire-affected rock, charcoal, and a hearth feature. A colonial component includes a Mission Period spindle whorl created from a roof tile, incised bone, and a Phoenix button from a Spanish soldier's uniform. The American Period component includes ceramic, glass, lead toys, marbles, and a Civil War button (Bourdeau 1986). Given the site's extensive size, previously documented presence of intact midden and human burials, as well as formal eligibility determinations of the site by previous archaeologists, CA-SCR-93/H is considered eligible for inclusion in the California Register of Historic Resources (CRHR) as a historical resource under the CEQA.

1414 Soquel Avenue, Suite 205
Santa Cruz, CA 95062

(831) 469-9128 Santa Cruz
(805) 592-2222 San Luis Obispo

albionenvironmental.com

# SCOPE OF WORK

## PHASE 1. MOBILIZATION AND MANAGEMENT

Over the course of the Switchgear Project, Albion will require time for contract management, meetings and correspondence, schedule coordination, Native American management and coordination, and employee and data management. The Project Manager, Sarah Peelo, will manage the overall Project scope and budget, provide ongoing progress reports, and will be the primary Albion liaison.

## PHASE 2. CULTURAL RESOURCES TREATMENT PLAN

The next phase of work will include the development of a CRTP for Santa Cruz High School. This document will guide the 2021 and 2022 Modernization Projects through the environmental review process for cultural resources, including all phases of subsurface investigation at the site such as identification, evaluation, data recovery, and construction monitoring. The CRTP will include:

- A description of the Project and its subsurface impacts
- A discussion of the Project's regulatory requirements
- A summary of background information including the archaeological records search and information gathered from historical archives and government sources
- Identification methods to determine the presence and significance of resources
- Research design that defines the research themes and specific questions that will guide the data recovery and analysis to mitigate impacts to the resource under CEQA guidelines
- Data recovery field methods and strategy, including specific field protocols for treatment of cultural resources
- Artifact analysis methods that guide the analysis of materials to answer research questions (e.g., faunal remains, flaked stone, shell beads)
- Reporting requirements
- Artifact curation standards
- Construction period monitoring and rapid response protocols
- Public outreach, options for interpretation of findings to the interested public, and dissemination of findings to the scientific community
- Appendices: all site records, project correspondence, etc.

## PHASE 3. CONSTRUCTION MONITORING

Albion recommends that any activity for the Switchgear Project that impacts soils greater than 10 cm below current grade be monitored by a qualified Albion archaeologist and a Native American representative. Duties include observing all initial ground-disturbing activities associated with the Project. Given the area's sensitivity for archaeological features and sites, a monitor shall be present for all initial earth disturbing activities. Monitoring will be required full-time for all initial ground disturbing

activities until determined no longer necessary by the qualified archaeologist. Based on information gathered in the field, it is the discretion of the archaeologist to modify monitoring from full-time to periodically checking a few times daily to terminating monitoring.

### Cultural Resources Awareness Training

Prior to the start of Project construction, an Albion archaeologist will conduct a cultural resource awareness training for all construction crew. The training will include a description of the kinds of resources that may be found in the area, protocols to be used in the event of an unanticipated discovery, the importance of cultural resources to the Native American community, and a discussion of laws pertaining to significant archaeological and historical sites. The success and efficiency of archaeological monitoring is directly related to the day-to-day working relationship between the monitor and the equipment operator(s).

### Field Monitoring Procedures

The archaeological monitor will rely primarily on observation of soil disturbance during construction activities (i.e., manual or machine excavations, grading). The monitor will periodically ask the equipment operator or laborer to temporarily halt, while the monitor takes a closer look at excavation areas. The monitor will be observing consistency or changes in soils or may be examining specific materials that may be cultural in origin. This will usually be done from outside the excavation area, however on occasion the monitor may wish to observe the soils or materials at close range. In this case, the operator will be asked to hold the equipment at a safe distance while the monitor makes the close observations. While substantial finds may require up to $^{1}/_{2}$-hour to assess, it is usually the case that the monitor will require only a minute or two to complete the assessment. In such cases, it will be unnecessary to turn off or move the equipment.

### Inadvertent Discoveries

If potentially significant cultural materials are encountered, the archaeological monitor will halt excavation within the immediate vicinity (approximately 50 feet from discovery in all directions or any area that may likely contain the resource) to determine the nature of the find. Potentially significant cultural materials would include:

- intact archaeological deposits;
- discrete features such as a hearth pit;
- artifact/ecofact rich midden soils; or
- human remains

The monitor will conduct a brief field assessment (1–30 minutes) to determine if the discovery constitutes a potential significant archaeological resource. The monitor will immediately notify construction crews if additional time is required to consult with Albion's Project Manager, Sarah Peelo. Archaeological monitors will be equipped to identify and fully record inadvertent discoveries in the field, using standard techniques such as drawings, written descriptions, photography, and maps. An assessment of significance will be made by Principal Investigators, Sarah Nicchitta (precolonial resources) or Chelsea Blackmore (historic era resources). Protocols for determining significance will be

outlined in the CRTP (see Phase 2). If the discovery is determined to be not potentially significant, the monitor will indicate that construction can proceed. If the find is deemed potentially significant, crews will be asked to move to a new location so that a more in-depth archaeological evaluation and mitigation (if needed) can occur, following the protocols developed in the CRTP.

### Treatment of Human Remains

The California Public Resources and Health and Safety Codes define the process for the treatment of Native American human remains discovered in the course of Project development. The steps described below will be followed if human remains are discovered in the course of the Project.

- If human remains are discovered, the archaeological monitor shall halt all activities in the vicinity and immediately notify the construction lead, and the landowner (SCCS).
- Upon approval from the landowner, Albion Project Manager, Sarah Peelo, shall notify the Santa Cruz County Coroner.
- There will be no further excavation or disturbance of the site or any nearby area reasonably suspected to overlie adjacent human remains until the Santa Cruz County Coroner is contacted to determine that no investigation of the cause of death is required, and that the coroner determines the remains to be Native American.
- If the remains are Native American in origin, then the Coroner will contact the Native American Heritage Commission (NAHC) within 24 hours.
- The NAHC, upon notification by the Coroner, will notify the Most Likely Descendants (MLD) regarding the discovery of Native American human remains.
- The MLD, within 24 hours of notification by the NAHC, will inspect the site of the discovery of Native American human remains and recommend to the landowner (SCCS) means of reburying, with appropriate dignity, the human remains and any associated grave goods.
- In the event that no descendant is identified, or the descendant fails to make a recommendation for disposition, or the landowner (SCCS) rejects the recommendation of the descendant, the landowner will reinter the remains and burial items with appropriate dignity in or near the Project corridor in a location not subject to further disturbance.

It is probable that the MLD will request that human remains and associated materials not be disturbed and left in place in the Project Area. Albion and the landowner (SCCS) will work with the MLD to determine if the remains can be: 1) left in place, or 2) safely re-interred in a nearby location.

## PHASE 4. MONITORING REPORT

Upon completion of all monitoring activities for the Switchgear Project, the Albion team will create a Summary Monitoring Report that will summarize all monitoring activities.

# ASSUMPTIONS

1) No cultural resources will be found during construction activities. Any inadvertent discoveries will require a change order to support the implementation of the CRTP.

2) The standard workday will be 8 hours, and the standard work week will be 40 hours, Monday through Friday.
3) Construction monitoring will only be needed for fifteen, 8-hour days. Any additional work beyond this will require a change order.
4) Our work will follow Albion COVID-19 Safety Plan protocols and procedures, developed using Santa Cruz County recommendations.
5) For the Native American Monitor, billing for their labor begins when the client requests construction work starts at the work site and ends at the time when the client requests construction work stops at the work site. This includes lunch time and any other breaks the construction work crew may take during the workday.
6) Changes to scheduling require at least 24-hour's notice.
7) For Native American monitors, if less than 24-hour's notice is given, a minimum labor billing time of 3.0 hours will be applied.
8) If the Native American monitor resides more than 75 miles from the project location, the tribe may choose to arrange local lodging to be reimbursed up to $75 per day. This cost is not included in the current proposed budget.

## ESTIMATED COST AND TIMELINE

Albion proposes to perform these services on a time and material basis, not to exceed $29,367.70 (Attachment 1). As described above, costs include a CRTP for 2021 and 2022 SCHS Modernization Projects, as well as Management, Construction Monitoring, and a Letter Report for the Switchgear Project. Albion is prepared to begin work immediately. A draft CRTP will be submitted to SCCS within 4–6 weeks of receiving a signed contract. Our cost estimate assumes the draft plan will be a polished version that will only require one round of minimal comments from SCCS to create a final plan.

If our proposal is acceptable to you, then please let me know how you would like to establish a formal contract for the work. The terms of this proposal and budget are valid for 90 days. Please contact me at (831) 469-1774 if you have any questions.

Sincerely,

Sarah Peelo, Ph.D., RPA
President

Attachment 1. Cost Estimate

## REFERENCE CITED

Bourdeau, L.
1986 *Archaeological Site Survey Record for P-44-000097.* On file at the Northwest Information Center, Sonoma State University, California.

# Attachment 1

Cost Estimate

ALBION

# Santa Cruz High School Switchgear Construction Monitoring and Cultural Resources Treatment Plan

Santa Cruz City Schools
2/22/2021

| Labor | Rate | Phase 1 Mobilization and Management | | Phase 2 Cultural Resources Treatment Plan | | Phase 3 Construction Monitoring | | Phase 4 Monitoring Report | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | *Hours* | *Cost* | *Hours* | *Cost* | *Hours* | *Cost* | *Hours* | *Cost* | *Hours* | *Cost* |
| **Principal 3F - Nicchitta, S.** | $119.48 | 6 | $716.88 | 24 | $2,867.52 | 0 | $0.00 | 2 | $238.96 | 32 | $3,823.36 |
| **Principal 3F - Peelo** | $119.48 | 6 | $716.88 | 8 | $955.84 | 0 | $0.00 | 1 | $119.48 | 15 | $1,792.20 |
| **Senior Archaeologist 6C - Blackmore** | $108.32 | 0 | $0.00 | 8 | $866.56 | 0 | $0.00 | 0 | $0.00 | 8 | $866.56 |
| **Senior Archaeologist 5C - D'Oro** | $98.75 | 1 | $98.75 | 4 | $395.00 | 0 | $0.00 | 2 | $197.50 | 7 | $691.25 |
| **Senior Archaeologist 5C - Murphy** | $98.75 | 6 | $592.50 | 24 | $2,370.00 | 0 | $0.00 | 7 | $691.25 | 37 | $3,653.75 |
| **Administrative 9A - Convisser** | $89.19 | 0 | $0.00 | 4 | $356.76 | 0 | $0.00 | 2 | $178.38 | 6 | $535.14 |
| **Archaeologist 5D - Hill** | $74.87 | 4 | $299.48 | 0 | $0.00 | 120 | $8,984.40 | 4 | $299.48 | 128 | $9,583.36 |
| **Archaeological Tech 7C - Rigby** | $66.88 | 0 | $0.00 | 4 | $267.52 | 0 | $0.00 | 2 | $133.76 | 6 | $401.28 |
| **Total Labor** | | **23** | **$2,424.49** | **76** | **$8,079.20** | **120** | **$8,984.40** | **20** | **$1,858.81** | **239** | **$21,346.90** |
| **Other Direct Costs** | | *Units* | *Cost* | *Units* | *Cost* | *Units* | *Cost* | *Units* | *Cost* | *Units* | *Cost* |
| **Native American Monitor Mileage** | $0.56 | 0 | $0.00 | 0 | $0.00 | 930 | $520.80 | 0 | $0.00 | 930 | $520.80 |
| **Native American Monitor** | $62.50 | 0 | $0.00 | 0 | $0.00 | 120 | $7,500.00 | 0 | $0.00 | 120 | $7,500.00 |
| **Total ODCs** | | | **$0.00** | | **$0.00** | | **$8,020.80** | | **$0.00** | | **$8,020.80** |
| | | | | | | | | | | | |
| ***Total Cost*** | | | ***$2,424.49*** | | ***$8,079.20*** | | ***$17,005.20*** | | ***$1,858.81*** | | ***$29,367.70*** |

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Belli Architectural Group, Inc. Amendment Agreement: Harbor High School Central Kitchen Freezer

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the Belli Architectural Group, Inc. amendment agreement for architectural design and construction administration services for the Harbor High School Central Kitchen Freezer.

**BACKGROUND**:
This proposal consists of schematic design, design documents, Division of State Architect approval, construction bidding and construction management process through completion for the Harbor High School Central Kitchen Freezer.

The Board previously approved a master agreement with Belli Architectural Group, Inc. on 12/14/16. This agreement amendment is for architectural services to include verification of existing conditions, schematic design/research, Division of State Architect package development and submittal, bid package preparation and administration, and construction administration in connection with the central kitchen freezer at Harbor High School. This project was approved by the Board on January 13, 2021.

**FISCAL IMPACT**:
$213,000.00, Measure A Funds (Restricted), representing 6.08% of the Measure A District Set-Aside budget
$3,500,000.00 is the total Measure A District Set-Aside

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Trevor Miller, Director, Facility Services*

***Belli Project #20026***
(SCCS Management Code B503)

**FORM OF AMENDMENT TO ADD PROJECT TO AGREEMENT**
**(Percentage Fee)**

Pursuant to the agreement between the Santa Cruz City Schools ("District") and Belli Architectural Group, Inc.("Architect") effective January 17, 2017 ("Agreement") for the Measure A construction program, the District and Architect agree to amend the Agreement to add architectural services for design and construction administration of the following Harbor High School project ("Project"):

**Central Kitchen Freezer**

**Project Services:**
*Schematic Design (SD)*

- Assist District in coordinating the engagement of District-provided services.
- Attend site visit to evaluate and document existing conditions to establish general programmatic, budgetary and scheduling aspects of the Project.
- Orchestrate and conduct District/stakeholder meetings to present, review and discuss various floor plan options.
- Based on information gleaned from the above, generate a draft program of all spaces for review and approval by District.
- Based on mutually agreed upon program, proceed with development do the SD package by way of the following:
    - Overall site plan
    - Floor plans
    - Exterior elevations
    - Interior Elevations
    - Preliminary finish palettes
    - Outline specification for interior finish elements based on District standards
- Develop an estimate of probable construction cost based on similar local projects and/or unit costs.
- Coordinate and conduct an SD-level presentation to District and/or stakeholders to present design, cost and timing.
- Based on this presentation, make any final adjustment to the SD package and secure District approval for completion of phase.

*Design Development (DD)*

- Based on approved SD package and any adjustments to the program authorized by District, construction budget or schedule, develop DD package as follows:
    - Title sheet
    - CalGreen documentation, if required
    - DSA site plan, project data and code analysis

    - Floor plans
    - Enlarged floor plans
    - Reflected ceiling plan
    - Roof plan
    - Door and window schedules
    - Exterior elevations
    - Interior elevations
    - Building sections
    - Exterior details
    - Interior details
    - Details
- Civil, grading and drainage package
- Electrical, low voltage and fire alarm package
- Structural package
- Mechanical package
- Plumbing package
- Provide updated estimate of probable construction cost.
- Present DD package to District.
- Make necessary adjustments to DD package based on presentation and secure approval for DD phase.

*Construction Documents (CD)*

- Refine CAD backgrounds and distribute to design team.
- Develop CD package, targeting one Division of the State (DSA) application for all contemplated work. Package shall be based upon approved DD package and shall include final detailing and coordination between all disciplines.
    - Architectural Package
    - Civil Package
    - Structural Package
    - Mechanical Package
    - Plumbing Package
    - Electrical Package
    - Fire Alarm Package
- Internal coordination among design team disciplines.
- Present CD package to District for any final adjustments.
- Secure approval for CD phase.

*DSA Permit Processing (PP)*

- Identify and complete all DSA application forms.
- Determine DSA fees and communicate fees to District.
- Print and collate sets (as necessary).
- Submit to DSA Oakland for full plan review.

- Collect and address DSA plan check comments from ACS, FLS and SSS sections
- Prepare responses and attend back check appointment at DSA Oakland office.
- Process application until DSA approval is secured.
- DSA-approved documents will be prepared to be distributed to the District as the 'Bid Set' for bidding purposes.

*Bidding Assistance (BD)*

- Provide client with electronic and/or hard copy of DSA-approved package for bid publication.
- Attend one pre-bid job walk.
- Respond to bid RFI's and issue bid addenda.
- Assist with bid evaluation as required.

*Construction Administration (CA)*

- Assist District in preparation and execution of DSA construction start-up documentation.
- Attend pre-construction conference.
- Respond to requests for information (RFI).
- Review submittals and shop drawings.
- Assist in reviewing/evaluating contract proposals or bids and substitutions proposed by contractors.
- Attend six (8) construction site meetings as required during the construction period.
- Review GC progress payments.
- Review and process change order documentation, as required.
- DSA Closeout/Certification for items AOR carries responsibility for.

*Assumptions*

- District shall provide all applicable District Standards for modernization elements within the scope of this project.
- Based on initial review of the project, it is assumed that this project does not required any other agency approvals except DSA and Local Fire Authority approval.
- Agency fees by District.
- Boundary survey, topographic survey and/or geotechnical investigation, as required, by District.
- Fire hydrant flow testing fees, if required, by District.
- Building fire sprinkler design/approval is not required.

The terms of the Agreement are incorporated into, and govern, this amendment except as may be provided otherwise by this amendment. In the event of a conflict between the Agreement and this amendment, the terms of this amendment shall control.

For the Projects, Architect shall perform the Basic and Additional Services specified in the Agreement and this amendment. Design-Bid-Build construction contracts are being used as the delivery method for the Project.

For the Basic Services satisfactorily performed under this amendment to the Agreement, the total compensation paid to the Architect for the Project shall be billed at no more than 12% of the first $500,000, 11.5% of the next $500,000, 11% of the next $1,000,000, 10% of the next $4,000,000, 9% of the next $4,000,000, and 8% of the remaining final adjusted Project Construction Cost. Estimated Project Construction Cost is $1,880,000. Therefore, Basic Services Fee shall be $210,500.

| | |
|---|---|
| Initial Payment | None |
| Payment Upon Completion of: | |
| Schematic Design | 20% |
| Design Development Phase | 20% |
| Contract Documents Phase | 30% |
| DSA Back Check | 5% |
| Bidding Phase | 5% |
| Construction Phase | 20% |
| TOTAL BASIC COMPENSATION | 100% |

Upon any adjustment (increase or decrease) to the Project Construction Cost as contemplated by section 1.9 of the Agreement, including but not limited to any adjustment made at such time as bids are received, the Architect's total compensation for Basic Services for the Project shall also be increased or decreased, including retroactively for Basic Services already performed and payments already made. Such adjustments may be effected by the District by either (a) adjusting any future payment due under the payment schedule immediately above, or (b) issuing a revision notice to Architect that either tenders any additional payment owed or demands reimbursement from the Architect of any overpayment to date.

Architect's total reimbursement for Reimbursable Expenses shall not exceed $2,500, which is Architect's estimate of the maximum total cost of Reimbursable Expenses on the Project prior to completion of Project Development Studies Phase. Expense shall be subject to adjustment after completion of aforementioned phase.

Architect shall provide a minimum of four (2) full-time employees for the Project before construction commences, and two (2) full-time employees after construction commences, to perform its duties and responsibilities under this Agreement.
For the period of this Project, the Architect shall have errors and omissions insurance on an occurrence basis, with limits of at least One Million Dollars ($1,000,000) and with a deductible in an amount not to exceed the sum of Thirty Thousand Dollars ($30,000).

**ARCHITECT:**
Belli Architectural Group, Inc.

David Peartree
Digitally signed by David Peartree
DN: C=US, E=david@belliag.com, O=Belli Architectural Group, OU=Belli Architectural Group, CN=David Peartree
Date: 2021.02.18 15:23:06-08'00'

By:_____
David N. Peartree, Vice President

**DISTRICT:**
SANTA CRUZ CITY SCHOOLS

By:_____
Assistant Superintendent, Business Services

{SR208531}

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Belli Architectural Group, Inc. Amendment Agreement: Harbor High School Fine Arts Modernization

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the Belli Architectural Group, Inc. amendment agreement for architectural design and construction administration services for the Harbor High School Fine Arts building modernization.

**BACKGROUND**:
The proposed project will include improvements to the auditorium and electrical room as required by the local Fire Marshall. It will also include work in the areas of the ceramics classrooms, band and costume rooms, kiln room, and make-up room.

The Board previously approved a master agreement with Belli Architectural Group, Inc. on 12/14/16. This agreement amendment is for architectural services to include verification of existing conditions, schematic design/research, Division of State Architect package development and submittal, bid package preparation and administration, and construction administration in connection with the Fine Arts building modernization at Harbor High School.

**FISCAL IMPACT**:
$158,800.00, Measure A Funds (Restricted), representing 0.55% of the overall site budget
$28,554,079.00 is the total Bond Allocation to Harbor High School

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Trevor Miller, Director, Facility Services*

Belli Project 20017 (SCCS Management Code B405)

**FORM OF AMENDMENT TO ADD PROJECT TO AGREEMENT**
**(Percentage Fee)**

Pursuant to the agreement between the Santa Cruz City Schools ("District") and Belli Architectural Group, Inc.("Architect") effective January 17, 2017 ("Agreement") for the Measure A construction program, the District and Architect agree to amend the Agreement to add architectural services for design and construction administration of the following Harbor High School project ("Project"):

**Theater/Fine Arts/Music Building Modernization (FA Building)**
*Schematic Design (SD)*

- Assist District in coordinating the engagement of District-provided services.
- Attend site visit to evaluate and document existing conditions to establish general programmatic, budgetary and scheduling aspects of the Project.
- Develop schematic-level diagrams of the following scope of work items;
    - Electrical Room Compliance Improvements
    - Auditorium and Stage Structural Pipe Grid Compliance
    - Make-up Room Improvements
    - Kiln Room Improvements
    - Band Room and Costume Room Improvements
    - Ceramics Classroom (limited) Improvements
    - Auditorium (limited) Improvements
- Provide general information for power and low voltage requirements to electrical engineer.
- Provide general information for mechanical and plumbing improvement requirements to mechanical engineer.
- Provide general information for structural support requirements of non-load bearing partitions and audio/visual equipment supports.
- Proceed with development do the SD package by way of the following:
    - Overall site plan
    - Floor plans
    - Outline specification for modernization elements based on District standards
- Develop an estimate of probable construction cost based on similar local projects and/or unit costs.
- Coordinate and conduct an SD-level presentation to District and/or stakeholders to present design, cost and timing.
- Based on this presentation, make any final adjustment to the SD package and secure District approval for completion of phase.

*Design Development (DD)*

- Based on approved SD package and any adjustments to the program authorized by District, construction budget or schedule, develop DD package as follows:
    - Title sheet
    - CalGreen documentation, if required
    - DSA site plan, project data and code analysis

    - Floor plans
    - Enlarged floor plans
    - Reflected ceiling plan
    - Roof plan
    - Door schedules
    - Exterior elevations
    - Interior elevations
    - Building sections
    - Exterior details
    - Interior details
    - Details
- Electrical, low voltage and fire alarm package
- Mechanical, plumbing and fire sprinkler package
- Structural design package
- Provide updated estimate of probable construction cost.
- Present DD package to District.
- Make necessary adjustments to DD package based on presentation and secure approval for DD phase.

*Construction Documents (CD)*

- Refine CAD backgrounds and distribute to design team.
- Develop CD package, targeting one Division of the State (DSA) application for all contemplated work. Package shall be based upon approved DD package and shall include final detailing and coordination between all disciplines.
    - Title Sheets/Project Data/General Notes/Book Specifications
    - Architectural Package
    - Structural Package
    - Mechanical Package
    - Plumbing Package
    - Electrical Package
    - Fire Alarm Package
- Internal coordination among design team disciplines.
- Present CD package to District for any final adjustments.
- Secure approval for CD phase.

*DSA Permit Processing (PP)*

- Identify and complete all DSA application forms.
- Determine DSA fees and communicate fees to District, coordinate mail-in check to DSA.
- Prepare package for DSA electronic submittal.
    - Assemble drawings, specifications, cut sheets, calculations, etc.
- Submit to DSA Oakland for full plan review.
- Collect and address DSA plan check comments from ACS, FLS and SSS sections.
- Prepare responses and attend back check appointment (electronically) at DSA.
- Process application until DSA approval is secured.

- DSA-approved documents will be prepared to be distributed to the District as the 'Bid Set' for bidding purposes.

*Bidding Assistance (BD)*

- Provide client with electronic and/or hard copy of DSA-approved package for bid publication.
- Attend one pre-bid job walk.
- Respond to bid RFI's and issue bid addenda.
- Assist with bid evaluation as required.

*Construction Administration (CA)*

- Assist District in preparation and execution of DSA construction start-up documentation.
- Attend pre-construction conference.
- Respond to requests for information (RFI).
- Review submittals and shop drawings.
- Assist in reviewing/evaluating contract proposals or bids and substitutions proposed by contractors.
- Attend construction site meetings as required during the construction period.
- Review GC progress payments.
- Review and process change order documentation, as required.

*Assumptions*

- District shall provide all applicable District Standards for modernization elements within the scope of this project.
- Based on initial review of the project, it is assumed that this project does not required any other agency approvals except DSA and Local Fire Authority approval.
- Agency fees by District.
- Boundary survey, topographic survey and/or geotechnical investigation, as required, by District.
- Fire Hydrant flow test and fees, as required, by District.

The terms of the Agreement are incorporated into, and govern, this amendment except as may be provided otherwise by this amendment. In the event of a conflict between the Agreement and this amendment, the terms of this amendment shall control.

For the Projects, Architect shall perform the Basic and Additional Services specified in the Agreement and this amendment. Design-Bid-Build construction contracts are being used as the delivery method for the Project.

For the additional services to be provided under this amendment to the Agreement, Architect shall complete such services according to the following schedule: See Exhibit 1.

For the Basic Services satisfactorily performed under this amendment to the Agreement, the total compensation paid to the Architect for the Project shall be billed as 12% of the first $500,000, 11.5% of the next $500,000, 11% of the next $1,000,000, 10% of the next $4,000,000, 9% of the next

$4,000,000, and 8% of the remaining final adjusted Project Construction Cost. Estimated Project Construction Cost is $1,330,000. Therefore, Basic Services Fee shall be $153,800.

| | |
|---|---|
| Initial Payment | None |
| Payment Upon Completion of: | |
| Schematic Design | 20% |
| Design Development Phase | 20% |
| Contract Documents Phase | 30% |
| DSA Back Check | 5% |
| Bidding Phase | 5% |
| Construction Phase | 20% |
| TOTAL BASIC COMPENSATION | 100% |

Upon any adjustment (increase or decrease) to the Project Construction Cost as contemplated by section 1.9 of the Agreement, including but not limited to any adjustment made at such time as bids are received, the Architect's total compensation for Basic Services for the Project shall also be increased or decreased, including retroactively for Basic Services already performed and payments already made. Such adjustments may be effected by the District by either (a) adjusting any future payment due under the payment schedule immediately above, or (b) issuing a revision notice to Architect that either tenders any additional payment owed or demands reimbursement from the Architect of any overpayment to date.

Architect's total reimbursement for Reimbursable Expenses shall not exceed $5,000, which is Architect's estimate of the maximum total cost of Reimbursable Expenses on the Project prior to completion of Project Development Studies Phase. Expense shall be subject to adjustment after completion of aforementioned phase.

Architect shall provide a minimum of two (2) full-time employees for the Project before construction commences, and two (2) full-time employees after construction commences, to perform its duties and responsibilities under this Agreement.

For the period of this Project, the Architect shall have errors and omissions insurance on an occurrence basis, with limits of at least One Million Dollars ($1,000,000) and with a deductible in an amount not to exceed the sum of Thirty Thousand Dollars ($30,000).

**ARCHITECT:**
Belli Architectural Group, Inc.

David Peartree
Digitally signed by David Peartree
DN: C=US, E=david@belliag.com, O=Belli Architectural Group, OU=Belli Architectural Group, CN=David Peartree
Date: 2021.02.22 16:30:38-08'00'

By:_____
David N. Peartree, Vice President

**DISTRICT:**
SANTA CRUZ CITY SCHOOLS

By:_____
Assistant Superintendent, Business Services

{SR208531}

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Belli Architectural Group, Inc. Amendment Agreement: Palm Street Maintenance Facility Parking Lot and Safety Lighting

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the Belli Architectural Group, Inc. amendment agreement for Palm Street Maintenance Facility Parking Lot and Safety Lighting.

**BACKGROUND**:
This proposal consists of schematic design, design documents, Department of State Architecture approval, construction bidding and construction management process through completion for the Palm Street Maintenance Facility Parking Lot and Safety Lighting.

The Board previously approved a master agreement with Belli Architectural Group, Inc. on 12/14/16. This agreement amendment is for architectural services to include verification of existing conditions, schematic design/research, Department of State Architecture package development and submittal, bid package preparation and administration, and construction administration in connection with the Palm Street Maintenance Facility Parking Lot and Safety Lighting. This project was approved by the Board on January 13, 2021.

**FISCAL IMPACT**:
$72,500.00, Measure A Funds (Restricted), representing 2.07% of the Measure A District Set-Aside Budget
$3,500,000.00 is the total Measure A District Set-Aside

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Trevor Miller, Director, Facility Services*

*Belli Project #21001*

**FORM OF AMENDMENT TO ADD PROJECT TO AGREEMENT**
**(Hourly Fee, with Not-to-Exceed Limit)**
**SCCS Management Code B501**

Pursuant to the agreement between the Santa Cruz City Schools ("District") and Belli Architectural Group, Inc.("Architect") effective January 17, 2017 ("Agreement") for the Measure A construction program, the District and Architect agree to amend the Agreement to add architectural services for design and construction administration of the following project ("Project"):

**Palm Street Maintenance Facility Parking Lot & Safety Lighting**

*Research/Design*

- Secure as-built documentation.
- Site visit to review and document current site conditions.
- Coordinate on behalf of district for topo survey.
- Develop site plan design layout including, but not limited to the following:
    - Palm Street curb-cut/driveway relocation.
    - Revised parking layout.
    - ADA path of travel improvements as required by CBC.
    - Revised grading and paving at sides and rear of warehouse building for vehicular access to shop.
    - Truck dock and fork lift path of travel revisions/improvements.
    - Safety lighting and conduit for future surveillance systems.
    - Storm drainage strategy.
    - Dry and wet utility adjustment strategy.
- Present layout to District for review. Make necessary adjustments and secure approval for design.

*Construction Documents/DSA Approval/Encroachment Permitting*

- Develop CD package, targeting DSA ACS-only OTC approval.
    - Title Sheets/Project Data/General Notes/Specifications
    - Civil Package
        - Grading/drainage plan
        - Utility plan
        - Erosion control plan
    - Architectural Package
        - Overall site plan
        - Code compliance plans
        - Partial site plans
        - ADA details
        - General site details
    - Electrical Package

        - Site electrical plan (dry utility connections)
        - Single line diagrams/calculations
        - Power/Lighting plan
- Develop Encroachment permit package for City of Santa Cruz
- Internal coordination among design team disciplines.
- DSA Approval
    - Present CD package to District for any final adjustments. Secure approval for CD phase.
    - Identify and complete all DSA application forms.
    - Determine DSA fees and communicate fees to District.
    - Prepare electronic submittal package for DSA e-OTC review.
    - Submit to DSA Oakland for e-OTC plan review.
    - Process application with DSA until application is approved.
- Encroachment Permitting
    - Submit encroachment package to City of Santa Cruz.
    - Process until permit approved and ready to issue.

*Bidding Assistance*

- DSA and City-approved documents will be prepared to be distributed to the District as the 'Bid Set' for bidding purposes.
- Provide client with electronic and/or hard copy of DSA-approved package for bid publication.
- Attend one pre-bid job walk.
- Maintain and manage bidders list.
- Respond to bid RFI's and issue bid addenda.
- Assist with bid evaluation as required.

*Construction Administration*

- Assist District in preparation and execution of DSA construction start-up documentation.
- Attend pre-construction conference, conducted by general contractor.
- Respond to requests for information (RFI).
- Review submittals and shop drawings.
- Assist in reviewing/evaluating contract proposals or bids and substitutions proposed by contractors.
- Attend construction site meetings every other week, or as required, during the construction period.
- Review GC progress payments.
- Review and process change order documentation, as required.

*Assumptions*

- This proposal assumes that per DSA IR A-22, Appendix #36, DSA review and approval will be required for accessibility only.

- This proposal assumes an encroachment permit through the City of Santa Cruz will be required for revisions to curb cut and driveway. It is possible during this process that further review of storm water mitigation strategies will be triggered. If so, design team shall coordinate closely with District on how to proceed. Additional plan review processing over and above a standard encroachment permit shall be subject to additional services.
- This proposal assumes, based on the latest information from DSA, that plan check will be via electronic review, known as "e-OTC."
- This proposal assumes that sufficient power supply is in place on campus to facilitate the proposed work scope. Additional services may be required for electrical utility upgrades.
- This proposal assumes civil engineer to design a simple replacement sump pump system for the truck dock. Should the system design require expertise beyond civil engineer's comfort level, a mechanical engineer may be required for this work. If this is needed, such work shall be an additional service.
- Geotechnical, topographical and utility survey work, if required, by others.
- Agency fees by District.
- Reimbursable expense allowance does not include hard copy prints of bid packages requested from bidders. Such prints, including labor associated, shall be billed as an additional service.

The terms of the Agreement are incorporated into, and govern, this amendment except as may be provided otherwise by this amendment. In the event of a conflict between the Agreement and this amendment, the terms of this amendment shall control.

For the Project, Architect shall perform the Basic and Additional Services specified in the Agreement and this amendment. Design-Bid-Build method is being used as the delivery method for the Project.

For the Basic Services satisfactorily performed under this amendment to the Agreement, Architect shall be compensated according to its hourly rate schedule (***Exhibit C*** to the Agreement). Architect's total compensation for its Basic Services shall not exceed $71,000, which is Architect's estimate of the maximum total cost of its Basic Services on the Project.

If the total amount invoiced by Architect reaches the not-to-exceed Basic Services amount be-fore Architect's Basic Services under this Agreement are complete, Architect must complete the Basic Services without submitting additional invoices, or receiving additional payment, for Basic Services.

Architect's total reimbursement for Reimbursable Expenses shall not exceed $1,500, which is Architect's estimate of the maximum total cost of Reimbursable Expenses on the Project.

Architect shall provide a minimum of two (2) full-time employees for the Project before construction commences, and one (1) full-time employee after construction commences, to per-form its duties and responsibilities under this Agreement.

For the period of this Project, the Architect shall have errors and omissions insurance on an occurrence basis, with limits of at least One Million Dollars ($1,000,000) and with a deductible in an amount not to exceed the sum of Thirty Thousand Dollars ($30,000).

**ARCHITECT:**
Belli Architectural Group, Inc.

David Peartree
Digitally signed by David Peartree
DN: C=US, E=david@belliag.com, O=Belli Architectural Group, OU=Belli Architectural Group, CN=David Peartree
Date: 2021.02.10 10:48:21-08'00'

By:_____
David N. Peartree, Vice President

**DISTRICT:**
SANTA CRUZ CITY SCHOOLS

By:_____
Assistant Superintendent, Business Services

{SR208531}

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Development Group Inc. Proposal: Branciforte Small Schools Data Cabling

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Ratify the Development Group Inc. proposal for Branciforte Small Schools School data cabling.

**BACKGROUND**:
This proposal consists of providing data network cabling services and electric services on a time and materials basis for Branciforte Small Schools which includes cabling, grounding and bonding, raceways and conduit work. This will match the Districts' network standards that have been done at each school site. This project was expedited to support the network improvement needed for hybrid instruction.

**FISCAL IMPACT**:
$639,653.69, Measure B Funds (Restricted), representing 7.30% of the overall site budget
$8,759,099.00 is the total Bond Allocation to Branciforte Small Schools

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Trevor Miller, Director, Facility Services*

# Santa Cruz City Schools

# STATEMENT OF WORK

# Branciforte Small Schools Data Cabling Upgrade

PROPOSAL VERSION 1.1

02/18/2021

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# 1 Introduction

This Statement of Work (SOW), prepared for Santa Cruz City Schools (the Customer), provides work specifics to be performed by Development Group, Inc. (the Company) for a **time and materials** service engagement.

## 1.1 Project Work Summary

The Company proposes to provide data network cabling services and electrical services on a time, expenses and materials basis for Branciforte Small Schools. The work generally consists of, but is not limited to, pathway exploration, rodding pathways, pulling copper cables and fiber optic cables, installing surface mounted raceways, testing copper and fiber, terminating copper and fiber, installing equipment cabinets at in the MDF and IDFs and labelling cable and punch panels, providing as-built drawings and cable testing reports. Although not a fixed price, the company provides an engineering estimate to cost and duration of $$639,653.69 Project timeline to be determined by construction outside the Companies scope.

## 1.2 Project Milestones and Payment Schedule

1.2.1 Each week the Customer and the Company will hold a project status meeting. During this meeting the Company will provide a summary of work which was completed during the prior calendar week and a proposed work plan for the next calendar week. Customer will provide feedback and direction to inform the proposed work plan.

1.2.2 Invoices for time and materials will be submitted to the Customer weekly based on actual time worked and actual materials provided/consumed in the course of the work. Expenses will be charged at cost plus twenty percent (25%). Materials will be charged at cost plus twenty percent (25%) plus actual expenses (e.g. shipping, handling, etc.). Low voltage related Labor rates will be charged according to the following schedule. If the work performed requires trade classifications not included in this SoW, the Company will submit a notice of the type of work required and the hourly rate of such labor prior to beginning any work in the weekly work update. All trades work will be paid at the appropriate prevailing wage per California labor code.

| Labor Class | Hourly Rate | Overtime Rate | Sunday & Holiday Rate |
|---|---|---|---|
| Communication System Installer | 168.75 | 228.13 | 337.50 |
| Foreman | 175.00 | 237.50 | 343.75 |
| Project Manager | 150.00 | 202.5 | 300.00 |
| Project Coordinator | 100.00 | 135.00 | 200.00 |

## 1.3 Company Project Stakeholders

| Name | Project Role | Contact Information |
|---|---|---|
| Natalie Slocum | Account Manager | nslocum@development-group.net<br>Office: 530-646-3673 |
| Martin Turner | Project Manager – Construction Services | mturner@development-group.net<br>Office: 530-355-7261 |

## 1.4 Customer Project Stakeholders

| Name | Project Role | Contact Information |
|---|---|---|
| Christopher Garcia | Construction/Facilities Project Manager | cgarcia@sccs.net<br>Office: 831-427-4848 |
| Curtis Gomez | Director, Information Technology | cgomez@sccs.net<br>Office: 831.429.3410 ext. 267 |

## 1.5 Company Project Escalation Contacts

| Name | Project Role | Contact Information |
|---|---|---|
| Dan Lockwood | President | dlockwood@development-group.net<br>Office: 530-510-4303 |
| Tony Jenkins | Director, Operations | tjenkins@development-group.net<br>Office: 530-510-4308 |
| Daniel Jenkins | Construction Services Manager | djenkins@development-group.net<br>Office: 530-646-3566 |

## 1.6 Customer Project Escalation Contacts

| Name | Project Role | Contact Information |
|---|---|---|
| Trevor Miller | Director, Facility Services | trevormiller@sccs.net<br>Office: 831-429-3904 |

## 1.7 Installation Site Address(es)

**Branciforte Small Schools**
840 N Branciforte Ave, Santa Cruz, CA 95062

## 1.8 Summary of Assumptions

### 1.8.1 General Assumptions

A. General assumptions used to prepare this SOW:

1. All changes to this Statement of Work, whether requested by the Company or the Customer, will be via the attached Change Request form.

# 2 Company Responsibilities

## 2.1 Company provided administration and documentation

2.1.1 Provide detailed as-built drawings and documentation that describe the system installation.

2.1.2 Company will clear all work areas of shipping cartons, packaging and debris created by the Company at the conclusion of each work day.

2.1.3 Company will maintain a master task list and schedule of all project milestones and work items. Customer understands and agrees that the master task list and schedule maintained by the Company will be the definitive document set by which the project will be managed.

2.1.4 Company will conduct regular project status meetings with appropriate project stakeholders, and other interested third parties, weekly or as otherwise agreed to by both parties. The Company will record meeting minutes, maintain an issues list, and list action items for subsequent meetings. Meeting minutes and supporting documentation will be distributed to attendees, project stakeholders and third-parties at the conclusion of each.

# 3 Customer Responsibilities

## 3.1 General

3.1.1 Upon the presentation of a Work Acceptance Certification document, the Customer will either agree to the completion of the work described therein or provide a detailed, written account of the work items in dispute. If neither the Work Acceptance Certification document nor a valid dispute are returned to the Company within five (5) business days, the work items described in the Work Acceptance Certification document shall be deemed to have been accepted by the Customer.

## 3.2 Specific

3.2.1 Provide a Customer representative that will be the primary point of contact for this project. At a minimum, this person must be available to meet weekly with all project stakeholders. The Customer representative must have authorization to incur charges and make decisions that will affect the successful implementation of the project, and must be able to provide or arrange physical access to all areas of the facility(ies) which will receive installed equipment as part of this project.

3.2.2 Provide accurate scale drawings and/or “blueprints” of the Customer’s facility(ies) as may be required for the execution of this Statement of Work.

3.2.3 Provide an on-site authorized Customer representative at all times when Company staff is engaged in work at a Customer’s facility and/or co-located datacenter space. The on-site Customer representative must be able to provide physical access to all areas of the facility(ies) which will receive installed equipment as part of this project including disabling any burglar alarm system(s) and/or unlocking any doors. Physical access restrictions dramatically reduce work efficiency and may result in additional costs being assessed to the Customer.

3.2.4 Participate in a per-site and/or per IDF/MDF quality acceptance process with the Company’s Project Manager or Practice Manager at the conclusion of the project, or in the case of a multi-phase project, at the conclusion of each phase.

3.2.5 Schedule, coordinate, and notify end users of any planned network or facility service interruptions required during the execution of this Statement of Work.

3.2.6 Notify the Company of any defects with the installation services described herein within thirty (30) days after the date of the system cutover. In the event of multiple cutover dates (e.g. multi-site deployment), a thirty (30) day period will apply to the services provided during each individual cutover. Any defects reported by the Customer to the Company beyond thirty (30) days after the

conclusion of this project will be deemed to be a separate work effort outside of this SoW and will be undertaken at the direction of the Customer for additional cost.

# 4 Signature Forms

## 4.1 Statement of Work Agreement

## 4.2 Change Request Form

## 4.3 Work Acceptance Certification

# Work Acceptance Certification (Sample)

Date: _____

Project Name:

Project Number: ####

Project Manager:

Customer:

Description of the work completed:

| | | |
|---|---|---|
| ☐Project complete | ☐Phase complete | ☐Major deliverable complete |

In reference to the "Master Service Agreement" executed between Development Group, Inc., the ("Company"), and Santa Cruz City Schools, the ("Customer"), both parties hereby certify, by the signature of an authorized representative, that this project, project phase, or major deliverable meets or exceeds the agreed-upon performance standards for scope, quality, schedule and cost. The Customer further agrees that documentation for all relevant security, legal and regulatory requirements have been furnished by the Company and/or have been reviewed by the Customer.

Additional remarks:

IN WITNESS WHEREOF, the duly authorized representatives of the parties hereto have caused this Work Acceptance Certification to be fully executed.

| **"CUSTOMER"** | **"COMPANY"** |
|---|---|
| Print Name:_____ | Development Group, Inc. |
| Signature:_____ | _____ |
| | Daniel Lockwood |
| | President |

# Change Request Form (Sample)

Date: _____

In reference to the "Master Service Agreement" executed between Development Group, Inc., the ("Company"), and Santa Cruz City Schools, the ("Customer") regarding Project _____, both parties hereby certify, by the signature of an authorized representative, this Change Request Form will amend and be fully incorporated into the existing Statement of Work (SoW), Version _____, dated [ISSUE DATE].

1. Change request number for this project:
2. Reason for Change Request:
3. Changes to the SoW:
4. Schedule impact:
5. Cost impact:

| SoW / Change Request | Product(s) | Services and/or T&E | Total |
|---|---|---|---|
| Original value of SoW | $ | $ | $ |
| Value of Change Request # | $ | $ | $ |
| New value of SoW | $ | $ | $ |

6. Purchase order issuance (if applicable): Customer shall issue a written Purchase Order to Company, or shall issue an amendment to its original Purchase Order issued under this SoW, for the total amount of $ .

Except as changed herein, all terms and conditions of the SoW remain in full force and effect.

IN WITNESS WHEREOF, the duly authorized representatives of the parties hereto have caused this Change Request to be fully executed.

| "CUSTOMER" | "COMPANY" |
|---|---|
| Print Name:_____ | Development Group, Inc. |
| Signature:_____ | _____ |
| | Daniel Lockwood |
| | President |

DEVELOPMENT GROUP, INC.

# Statement of Work Agreement

Date: _____

I, representing Santa Cruz City Schools, authorize the foregoing Statement of Work, Version 1, dated 02/18/2021 and direct the Company to immediately begin the fulfilment thereof.

IN WITNESS WHEREOF, the duly authorized representatives of the parties hereto have caused this Statement of Work to be fully executed.

| "CUSTOMER" | "COMPANY" |
| --- | --- |
| Print Name:_____ | Development Group, Inc. |
| Signature:_____ | _____ |
| | Daniel Lockwood |
| | President |

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** JB Electric Contract: Westlake Elementary School Switchgear Replacement

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the JB Electric contract for Westlake Elementary School switchgear replacement.

**BACKGROUND**:
The project consists of site improvements to install new switchgear components, a PG&E transformer and all of its components in a single fenced enclosure at Westlake Elementary School.

A request for bids was sent out to contractors, noticed to the builder's plan room and advertised in the local newspapers. Five (5) bids were received. JB Electric was the successful low bidder.

**Bid Summary**

| CONTRACTOR | CITY | BASE BID |
|---|---|---|
| Lewis & Tibbitts, Inc. | San Jose | $848,100.00 |
| JB Electric | Fairfield | $400,000.00 |
| Guerra Construction | Santa Clara | $722,744.00 |
| General Lighting Services | San Jose | $794,442.00 |
| CRW Industries, Inc. | Scotts Valley | $652,205.00 |
| **LOW BID** | **JB Electric** | **$400,000.00** |

Staff recommends that the bid be awarded to JB Electric, the lowest responsive and responsible bidder. Because JB Electric's bid was so much lower than other bidders, staff did extra work to vet the company's work history through reference checks.

**FISCAL IMPACT**:
$400,000.00, Measure B Funds (Restricted), representing 2.97% of the overall site budget
$13,439,288.00 is the total Bond Allocation to Westlake Elementary School

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Trevor Miller, Director, Facility Services*

Section 00 60 00

# Agreement between Owner and Contractor

This Agreement, effective 11 March 2021, is by and between Santa Cruz City Schools, in Santa Cruz County, California, hereinafter called the "Owner," and JB Electric and Construction, Inc. hereinafter called the "Contractor."

**WITNESSETH:** That the Contractor and the Owner for the consideration hereinafter named agree as follows:

**ARTICLE I. SCOPE OF WORK.** The Contractor agrees to furnish all labor, equipment and materials, including tools, implements, and appliances required, and to perform all the Work in a good and workmanlike manner, free from any and all liens and claims from mechanics, material suppliers, subcontractors, artisans, machinists, teamsters, freight carriers, and laborers required for:

Westlake Elementary School

Switchgear Replacement

all in strict compliance with the plans, drawings and specifications therefore prepared by:

Bartos Architecture, Inc.
1730 South Amphlett Blvd., Suite 225
San Mateo, CA 94402
650-340-1221

and other Contract Documents relating thereto.

**ARTICLE II. CONTRACT DOCUMENTS**
The Contractor and the Owner agree that all of the documents listed in Article 1.1.1 of the General Conditions form the Contract Documents which form the Contract.

**ARTICLE III. TIME TO COMPLETE AND LIQUIDATED DAMAGES**
Time is of the essence in this Contract, Date of completion shall be 30 July, 2022 with No site work performed between 11 October, 2021 and May 30, 2022 and the time of Completion for the Work ("the Contract Time") shall be Two Hundred Seventy Seven (277) calendar days from (a) the date of commencement of the Work as established in the Owner's Notice to Proceed, or (b) if no date of commencement is established in a Notice to Proceed from Owner, the date of Contractor's actual commencement of the Work (including mobilization).

Failure to Complete the Work within the Contract Time and in the manner provided for by the Contract Documents, or failure to complete any specified portion of the Work by a milestone deadline, shall subject the Contractor to liquidated damages. The actual occurrence of damages and the actual amount of the damages which the Owner would suffer if the Work were not Completed within the Contract Time, or if any specified portion of the Work were not completed by a milestone deadline, are dependent upon many circumstances and conditions which could prevail in various combinations and, from the nature of the case, it is impracticable and extremely difficult to fix the actual damages. Damages which the Owner would suffer in the event of such delay include, but are not limited to, loss of the use of the Work, disruption of activities, costs of administration and supervision, third party claims, and the incalculable inconvenience and loss suffered by the public.

Accordingly, the parties agree that the amount herein set forth shall be the amount of damages which the Owner shall directly incur upon failure of the Contractor to Complete the Work within the Contract Time or complete any specified portion of the Work by a milestone deadline: $1,000 for each calendar day.

In addition, Contractor shall be subject to liquidated damages, or actual damages if liquidated damages are not recoverable under law, for causing another contractor on the Project to fail to timely complete its work

under its contract or for causing delayed *completion* of the Project. The actual occurrence of damages and the actual amount of the damages which the Owner would suffer if another contractor on the Project were to fail to timely complete its work under its contract or delay *completion* of the Project are dependent upon many circumstances and conditions which could prevail in various combinations and, from the nature of the case, it is impracticable and extremely difficult to fix the actual damages. Damages which the Owner would suffer in the event of such delay include, but are not limited to, loss of the use of the Work, loss of use of the other contractor's work, loss of use of the Project, disruption of activities, costs of administration and supervision, third party claims, the incalculable inconvenience and loss suffered by the public, and an Owner's inability to recover its delay damages from the contractors whose work was delayed by Contractor.

Accordingly, the parties agree that the amount herein set forth shall be the amount of damages which the Owner shall directly incur upon Contractor causing another contractor on the Project to fail to timely complete its work under its contract or causing delayed *completion* of the Project: $1,000 for each calendar day.

For Contractor's obligations regarding claims against Owner from other contractors on the Project alleging that Contractor caused delays to their work, see General Conditions sections 3.7.4, 3.16 and 6.2.3.

If liquidated damages accrue as described above, the Owner, in addition to all other remedies provided by law, shall have the right to assess the liquidated damages at any time, and to withhold liquidated damages (and any interest thereon) at any time from any and all retention or progress payments, which would otherwise be or become due the Contractor. In addition, if it is reasonably apparent to the Owner before liquidated damages begin to accrue that they will accrue, Owner may assess and withhold, from retention or progress payments, the estimated amount of liquidated damages that will accrue in the future. If the retained percentage or withheld progress payments are not sufficient to discharge all liabilities of the Contractor incurred under this Article, the Contractor and its sureties shall continue to remain liable to the Owner until all such liabilities are satisfied in full.

If Owner accepts any work or makes any payment under the Contract Documents after a default by reason of delays, the payment or payments shall in no respect constitute a waiver or modification of any provision in the Contract Documents regarding time of Completion, milestone deadlines, or liquidated damages.

**ARTICLE IV. PAYMENT AND RETENTION**

The Owner agrees to pay the Contractor in current funds Four Hundred Thousand dollars ($400,000.00) for work satisfactorily performed after receipt of properly documented and submitted Applications for Payment and to make payments on account thereof, as provided in the General Conditions.

The above contract price does not include any allowances or contingency fund.

For any cost reduction changes in the plans and specifications that the Owner makes pursuant to an unsolicited proposal submitted by Contractor, the Contractor shall receive additional payment of 50 percent of the net savings in construction costs as determined by the public entity, pursuant to Public Contract Code section 7101.

**ARTICLE V. CHANGES**

Changes in this Agreement or in the Work to be done under this Agreement shall be made as provided in the General Conditions.

**ARTICLE VI. TERMINATION**

The Owner or Contractor may terminate the Contract as provided in the General Conditions.

**ARTICLE VII. PREVAILING WAGES**

The Project is a public work, the Work shall be performed as a public work and pursuant to the provisions of Section 1770 et seq. of the Labor Code of the State of California, which are hereby incorporated by reference and made a part hereof, the Director of Industrial Relations has determined the general prevailing rate of per diem wages and the general prevailing rate for holiday and overtime work in the

locality in which the Work is to be performed, for each craft, classification or type of worker needed to execute this Contract. Per diem wages shall be deemed to include employer payments for health and welfare, pension, vacation, apprenticeship or other training programs, and similar purposes. Copies of the rates are on file at the Owner's principal office. The rate of prevailing wage for any craft, classification or type of workmanship to be employed on this Project is the rate established by the applicable collective bargaining agreement which rate so provided is hereby adopted by reference and shall be effective for the life of this Agreement or until the Director of the Department of Industrial Relations determines that another rate be adopted. It shall be mandatory upon the Contractor and on any subcontractor to pay not less than the said specified rates to all workers employed in the execution of this Agreement.

The Contractor and any subcontractor under the Contractor as a penalty to the Owner shall forfeit not more than Two Hundred Dollars ($200.00) for each calendar day or portion thereof for each worker paid less than the stipulated prevailing rates for such work or craft in which such worker is employed. The difference between such stipulated prevailing wage rates and the amount paid to each worker for each calendar day or portion thereof for which each worker was paid less than the stipulated prevailing wage rate shall be paid to each worker by the Contractor.

The Contractor and each Subcontractor shall keep or cause to be kept an accurate record for Work on this Contract and Project showing the names, addresses, social security numbers, work classification, straight time and overtime hours worked and occupations of all laborers, workers and mechanics employed by them in connection with the performance of this Contract or any subcontract thereunder, and showing also the actual per diem wage paid to each of such workers, which records shall be open at all reasonable hours to inspection by the Owner, its officers and agents and to the representatives of the Division of Labor Law Enforcement of the State Department of Industrial Relations. The Contractor and each subcontractor shall furnish a certified copy of all payroll records directly to the Labor Commissioner.

Public works projects shall be subject to compliance monitoring and enforcement by the Department of Industrial Relations. A contractor or subcontractor shall not be qualified to submit a bid or to be listed in a bid proposal subject to the requirements of Public Contract Code section 4104 unless currently registered and qualified under Labor Code section 1725.5 to perform public work as defined by Division 2, Part 7, Chapter 1 (§§1720 et seq.) of the Labor Code. A contractor or subcontractor shall not be qualified to enter into, or engage in the performance of, any contract of public work (as defined by Division 2, Part 7, Chapter 1 (§§1720 et seq.) of the Labor Code) unless currently registered and qualified under Labor Code section 1725.5 to perform public work.

**ARTICLE VIII. WORKING HOURS**

In accordance with the provisions of Sections 1810 to 1815, inclusive, of the Labor Code of the State of California, which are hereby incorporated and made a part hereof, the time of service of any worker employed by the Contractor or a Subcontractor doing or contracting to do any part of the Work contemplated by this Agreement is limited and restricted to eight hours during any one calendar day and forty hours during any one calendar week, provided, that work may be performed by such employee in excess of said eight hours per day or forty hours per week provided that compensation for all hours worked in excess of eight hours per day, and forty hours per week, is paid at a rate not less than one and one-half (1½) times the basic rate of pay. The Contractor and every Subcontractor shall keep an accurate record showing the name of and the actual hours worked each calendar day and each calendar week by each worker employed by them in connection with the Work. The records shall be kept open at all reasonable hours to inspection by representatives of the Owner and the Division of Labor Law Enforcement. The Contractor shall as a penalty to the Owner forfeit Twenty-five Dollars ($25.00) for each worker employed in the execution of this Agreement by the Contractor or by any subcontractor for each calendar day during which such worker is required or permitted to work more than eight hours in any one calendar day, and forty hours in any one calendar week, except as herein provided.

## ARTICLE IX APPRENTICES

The Contractor agrees to comply with Chapter 1, Part 7, Division 2, Sections 1777.5 and 1777.6 of the California Labor Code, which are hereby incorporated and made a part hereof. These sections require that contractors and subcontractors employ apprentices in apprenticeable occupations in a ratio of not less than one hour of apprentice's work for each five hours of work performed by a journeyman (unless an exemption is granted in accordance with Section 1777.5) and that contractors and subcontractors shall not discriminate among otherwise qualified employees as indentured apprentices on any public works solely on the ground of sex, race, religious creed, national origin, ancestry or color. Only apprentices as defined in Labor Code Section 3077, who are in training under apprenticeship standards and who have signed written apprentice agreements, will be employed on public works in apprenticeable occupations. The responsibility for compliance with these provisions is fixed with the Contractor for all apprenticeable occupations.

## ARTICLE X. DSA OVERSIGHT PROCESS

The Contractor must comply with the applicable requirements of the Division of State Architect ("DSA") Construction Oversight Process ("DSA Oversight Process"), including but not limited to (a) notifying the Owner's Inspector of Record/Project Inspector ("IOR") upon commencement and completion of each aspect of the Work as required under DSA Form 156; (b) coordinating the Work with the IOR's inspection duties and requirements; (c) submitting verified reports under DSA Form 6-C; and (d) coordinating with the Owner, Owner's Architect, any Construction Manager, any laboratories, and the IOR to meet the DSA Oversight Process requirements without delay or added costs to the Work or Project.

Contractor shall be responsible for any additional DSA fees related to review of proposed changes to the DSA-approved construction documents, to the extent the proposed changes were caused by Contractor's wrongful act or omissions. If inspected Work is found to be in non-compliance with the DSA-approved construction documents or the DSA-approved testing and inspection program, then it must be removed and corrected. Any construction that covers unapproved or uninspected Work is subject to removal and correction, at Contractor's expense, in order to permit inspection and approval of the covered work in accordance with the DSA Oversight Process.

## ARTICLE XI. INDEMNIFICATION AND INSURANCE

The Contractor will defend, indemnify and hold harmless the Owner, its governing board, officers, agents, trustees, employees and others as provided in the General Conditions.

By this statement the Contractor represents that it has secured the payment of Workers' Compensation in compliance with the provisions of the Labor Code of the State of California and during the performance of the work contemplated herein will continue so to comply with said provisions of said Code. The Contractor shall supply the Owner with certificates of insurance evidencing that Workers' Compensation Insurance is in effect and providing that the Owner will receive thirty (30) days' notice of cancellation.

Contractor shall provide the insurance set forth in the General Conditions. The amount of general liability insurance shall be **$1,000,000.00** per occurrence for bodily injury, personal injury and property damage and the amount of automobile liability insurance shall be **$1,000,000.00** per accident for bodily injury and property damage combined single limit.

## ARTICLE XII. ENTIRE AGREEMENT

The Contract constitutes the entire agreement between the parties relating to the Work, and supersedes any prior or contemporaneous agreement between the parties, oral or written, including the Owner's award of the Contract to Contractor, unless such agreement is expressly incorporated herein. The Owner makes no representations or warranties, express or implied, not specified in the Contract. The Contract is intended as the complete and exclusive statement of the parties' agreement pursuant to Code of Civil Procedure section 1856.

**ARTICLE XIII. EXECUTION OF OTHER DOCUMENTS**
The parties to this Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of the Contract.

**ARTICLE XIV. EXECUTION IN COUNTERPARTS**
This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, or an original, with all signatures appended together, shall be deemed a fully executed Agreement.

**ARTICLE XV. BINDING EFFECT**
Contractor, by execution of this Agreement, acknowledges that Contractor has read this Agreement and the other Contract Documents, understands them, and agrees to be bound by their terms and conditions. The Contract shall inure to the benefit of and shall be binding upon the Contractor and the Owner and their respective successors and assigns.

**ARTICLE XVI. SEVERABILITY; GOVERNING LAW; CHOICE OF FORUM**
If any provision of the Contract shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof. The Contract shall be governed by the laws of the State of California. Any action or proceeding seeking any relief under or with respect to this Agreement shall be brought solely in the Superior Court of the State of California for the County of Santa Cruz, subject to transfer of venue under applicable State law, provided that nothing in this Agreement shall constitute a waiver of immunity to suit by Owner.

**ARTICLE XVII. AMENDMENTS**
The terms of the Contract shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written agreement, which includes change orders signed by the parties and approved or ratified by the Governing Board.

**ARTICLE XVIII. ASSIGNMENT OF CONTRACT**
The Contractor shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations without the prior written consent of the surety on the payment bond, the surety on the performance bond and the Owner.

**ARTICLE XIX. WRITTEN NOTICE**
Written notice shall be deemed to have been duly served if delivered in person to the individual or member of the firm or to an officer of the corporation for whom it was intended, or if delivered at or sent by registered or certified or overnight mail to the last business address known to the person who gives the notice.

**Contractor**

**Santa Cruz City Schools**

JB Electric and Construction
Contractor

Signature

Signed By (Contractor)

Name

1021892
California Contractor's License Number

Title

12/31/22
License Expiration Date

**NOTE**

Contractor must give the full business address of the Contractor and sign with Contractor's usual signature. Partnerships must furnish the full name of all partners and the Agreement must be signed in the partnership name by a general partner with authority to bind the partnership in such matters, followed by the signature and designation of the person signing. The name of the person signing shall also be typed or printed below the signature. Corporations must sign with the legal name of the corporation, followed by the name of the state of incorporation and by the signature and designation of the chairman of the board, president or any vice president, and then followed by a second signature by the secretary, assistant secretary, the chief financial officer or assistant treasurer. All persons signing must be authorized to bind the corporation in the matter. The name of each person signing shall also be typed or printed below the signature. Satisfactory evidence of the authority of the officer signing on behalf of a corporation shall be furnished.

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Joseph R. Renda Construction Services, Inc. Proposal: Branciforte Small Schools In-Plant Inspection Services

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the Joseph R. Renda Construction Services, Inc. proposal and contract for in-plant Division of State Architect inspector of record services for the modular buildings for Alternative Family Education at Branciforte Small Schools.

**BACKGROUND**:
The proposal is for professional services and is based on the Division of State Architect requirement to have an independent approved Inspector of Record perform required inspection services of the new modular buildings while the buildings are being fabricated at the manufacturing facility.

**FISCAL IMPACT**:
$7,000.00, Measure B Funds (Restricted), representing 0.07% of the overall site budget
$8,759,099.00 is the total Bond Allocation to Branciforte Small Schools

This work is in direct support of the following District goals and their corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

*Prepared by Trevor Miller, Director, Facility Services*

JOSEPH R. RENDA CONSTRUCTION SERVICES, INC.
JOERENDA322@GMAIL.COM
GENERAL CONTRACTOR LICENSE #391550
P.O. BOX 1085 MANTECA, CA 95336
PHONE (209) 470-0556 – FAX (209) 461-6555

DATE: 02-11-21

SANTA CRUZ CITY SCHS.
C/O MADI GROUP
ATT. PRESLEY OBENSHAIN · PROJECT MANAGER.

REFERENCE: IN-PLANT INSPECTION OF RELOCATABLE BUILDINGS
SITE: BRANCIFORTE SMALL SCHS. AFE CAMPUS
NO. OF BUILDINGS: (#2) 24X40 #(1) 24X40 #(1) 48X40 (#10 MODULES)
2016 CODE - DSA #01-119107
ID# 24207 – 24216

To Whom It May Concern:
In am pleased to submit my proposal for in-plant welding and fabrication inspections at Enviroplex, Inc. I have been inspecting modular buildings produced by Enviroplex, Inc., since 1992 for various school districts in California. My inspection fee for the above named project is 7,000.00. Since mill test reports are provided there is no fee for destructive testing of steel.

In accordance with the Division of the State Architect's (DSA) requirements, shop welding inspection will be performed per AWS Structural welding codes D1.1 Structural Welding Code; D1.3 Structural Welding Code Sheet-Steel and QC1. Shop fabrication inspection will be performed per Title 24 and all applicable codes.

Upon acceptance of this proposal, please have an authorized agent sign and return one (1) copy, along with a Purchase Order to my office. I have forwarded my Building Inspector Qualification Record forms directly to the office of ARCHITECT. After completion, these forms need to be forwarded to DSA.

It is the responsibility of the owner and/or Architect to provide me with the approved plans and pertinent data required for each job.
If you have any questions please do not hesitate to contact me I look forward to hearing from you.

Respectfully submitted,

Joseph R. Renda
Relocatable Building In-Plant Project Inspector

Enclosed: Form-5-W9

Proposal Accepted:

Signature

Date

Print Name

# DSA 5-IPI

# IN-PLANT PROJECT INSPECTOR QUALIFICATION AND APPROVAL

This form must be completed by the Design Professional delegated or sub delegated the responsibility for observation of in-plant construction and the In-Plant Project Inspector. Form must be signed and dated by the In-Plant Project Inspector, School District/Owner and the Design Professional delegated responsibility listed in Section 1.0 of the form DSA 1-MR or, if sub delegated, by the individual listed in Section 1.1 of the form DSA 1-MR. The completed, signed form must be submitted to the Division of the State Architect (DSA) by the Design Professional delegated responsibility for observation of construction to ensure DSA approval of the In-Plant Project Inspector prior to the commencement of construction work (for Original Request) or before continuation of construction work (for Replacement Inspector).

## 1. PROJECT INFORMATION *(Completed by the Design Professional.)*

| | |
|---|---|
| School District/Owner SANTA CRUZ CITY SCHOOLS | DSA File #: 44-42 |
| Project/School Name: BRANCIFORTE-SMALL SCHS. | DSA App. #: 02-119107 |
| Project Class: RBIP | Estimated Construction Start Date of the work requiring inspection: |
| Type of DSA approval requested:<br>☑ Relocatable Building In-Plant (RBIP) & ☑ AWS CWI/SCWI #: 96041221<br>☐ Request for Approval of Replacement In-Plant Inspector | DSA 5-IPI Submittal Date:<br>☐ Initial Request<br>☐ Revised Request |

## 2. IN-PLANT PROJECT INSPECTOR'S INFORMATION *(Completed by the In-Plant Project Inspector.)*

| | | |
|---|---|---|
| Name: JOE RENDA | | |
| Work Address: PO BOX 1085 | | |
| City: MANTECA | State: CA | ZIP: 95336 |
| Work Phone: (209) 470-0556 | Work Email: JOERENDA322@GMAIL.COMCA | |
| DSA Certification Class: RBIP | DSA Certification #: 2833 | Expiration Date: 11/25/22 |

## 3. IN-PLANT PROJECT INSPECTOR'S EXPERIENCE RECORD *(Completed by the In-Plant Project Inspector.)*

List at least three previous projects that best qualify you to perform inspection services for the project described above. Identify projects by name and (where available) identification/project number(s).

**A. Project Name:** VACAVILLE SCHOOL DISTRICT

| | |
|---|---|
| DSA Application #: *(If applicable.)* 02-115210 | Job Duties (Role): |
| Construction Cost: $ 8,000,000 | ☐ Project Inspector ☐ Assistant Inspector |
| Type: ☐ New Construction ☐ Alteration ☑ Relocatable Bldgs.<br>New Construction Sq. Ft.: | ☐ Field Superintendent<br>☑ Other: IN-PLANT INSPECTOR |
| Structural systems of new construction or structural alterations:<br>☐ Wood Shear Wall ☐ Concrete/Masonry Shear Wall ☑ Steel Frame | Dates Employed:<br>From: 01/09/17 To: 10/15/17 |
| Employer: SCHOOL DISTFRICT | Contact Name: WINDY BULLER |
| Work Contact Email: WINDY@CAPITALPM@.COM | Work Contact Phone: (916) 812-7006 |

**B. Project Name:** HOLLISTER SCHOOL DISTRICT

| | |
|---|---|
| DSA Application #: *(If applicable.)* 01-116329 | Job Duties (Role): |
| Construction Cost: $ 3,000,000 | ☐ Project Inspector ☐ Assistant Inspector |
| Type: ☐ New Construction ☐ Alteration ☑ Relocatable Bldgs.<br>New Construction Sq. Ft.: | ☐ Field Superintendent<br>☑ Other: IN PLANT INSPECTOR |
| Structural systems of new construction or structural alterations:<br>☐ Wood Shear Wall ☐ Concrete/Masonry Shear Wall ☑ Steel Frame | Dates Employed:<br>From: To: |
| Employer: SCHOOL DISTRICT | Contact Name: CAROLYN LECE |
| Work Contact Email: | Work Contact Phone: |

# IN-PLANT PROJECT INSPECTOR QUALIFICATION AND APPROVAL

DSA File #: 44-42 | DSA App. #: 01-119107

| | |
|---|---|
| **C. Project Name:** FRANKLIN McKINLEY SCHOOL DISTRICT | |
| DSA Application #: *(If applicable.)* 01-1153255 | Job Duties (Role): ☐ Project Inspector ☐ Assistant Inspector ☐ Field Superintendent ☑ Other: IN -PLANT INSPECTOR |
| Construction Cost: $ 5,000.000 | |
| Type: ☐ New Construction ☐ Alteration ☑ Relocatable Bldgs. New Construction Sq. Ft.: | |
| Structural systems of new construction or structural alterations: ☐ Wood Shear Wall ☐ Concrete/Masonry Shear Wall ☑ Steel Frame | Dates Employed: From: 11/28/17 To: 05/18/17 |
| Employer: SCHOOL DISTRICT | Contact Name: VERONICA LANTOS |
| Work Contact Email: VERONICA. LANTOS@FMSD.ORG | Work Contact Phone: (408) 283-6160 |

## 4. IN-PLANT PROJECT INSPECTOR'S TIME COMMITMENT/WORKLOAD *(Completed by the In-Plant Project Inspector.)*

Specify your time commitment to this project:

☑ Full Time (40 hours per week) ☐ Part Time Anticipated average hours per week:

Will you be working concurrently on other school projects? ☐ Yes ☑ No

If yes, list each project below. *(Attach additional sheets if necessary.)*

| DSA Application # | Project Name | Project Location (City) | Project Class | Avg. Hrs. per Wk. | % Complete |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Will you be working concurrently on non-school projects or other employment? ☐ Yes ☑ No

If yes, list each project below. *(Attach additional sheets if necessary.)*

| Project Name | Project Location (City) | Type of Construction | Job Duties/Role | Avg. Hrs. per Wk. | % Complete |
|---|---|---|---|---|---|
| | | | | | |
| | | | | | |
| | | | | | |

## 5. IN-PLANT PROJECT INSPECTOR'S AFFIDAVIT

I hereby certify under penalty of perjury that all information reported in Sections 2, 3 and 4 of this form is true, and I understand and agree that any misstatement of material fact contained in this form will be sufficient cause for withdrawal of my DSA approval for this project. I further certify that I am aware that my DSA Project Inspector Certification must remain valid throughout the duration of my assignment to the project identified in Section 1 of this form.

If appointed, I will accept the responsibilities of In-Plant Project Inspector and will perform the duties as prescribed by Education Code Sections 17280–17316 (for public schools), or 81130–81147 (for community colleges), or Health and Safety Code Sections 16000–16023 (for essential services buildings).

Signature: _____ Print Name: JOSEPH RENDA Date: 02-11-21

# IN-PLANT PROJECT INSPECTOR QUALIFICATION AND APPROVAL

DSA File #: 44-42 | DSA App. #: 01-119107

## 6. SCHOOL DISTRICT/OWNER'S AFFIDAVIT

The inspector named on this form has been selected by the School District/Owner, on condition of acceptance by the Design Professional delegated responsibility for the observation of in-plant construction, and approval by DSA.

I further certify that: *(Check one that applies.)*

☒ The inspector will be employed/contracted directly by the School District/Owner.*

☐ The inspector will be employed/contracted by the following entity, _____ which provides only project inspection services to the School District/Owner:*

This individual is to provide competent, adequate in-plant project inspection during construction of this project. I understand that the In-Plant Project Inspector will act under the general direction of the Design Professional delegated responsibility for the observation of in-plant construction. The inspector shall be directly responsible to the School District/Owner.*

I am aware that any replacement of the approved In-Plant Project Inspector must be completed only upon approval of the replacement inspector by DSA and prior to continuation of construction work.

Signature: _____ Print Name: Trevor Miller Date: 2/16/2021

Title: DIRECTOR.

**For manufacturer's stockpile projects of relocatable buildings, the school district/owner shall be replaced by the engineering manager of a DSA-accepted laboratory.*

## 7. DESIGN PROFESSIONAL DELEGATED RESPONSIBILITY FOR THE OBSERVATION OF IN-PLANT CONSTRUCTION'S AFFIDAVIT *(Section to be completed and signed by the individual listed in Section 1.0 of form DSA 1-MR or, if sub delegated, by the individual listed in Section 1.1 of form DSA 1-MR.)*

I find the inspector named on this form to be suitably qualified and satisfactory to perform the duties of In-Plant Project Inspector on this project, as described in CCR, Title 24, Part 1, Sections 4-219 (for essential services buildings) or 4-342 (for public schools and community colleges). My assessment is based on: *(Check one.)*

☐ Interview: (Date of interview.) _____ OR ☐ Prior Professional Relationship.

I will provide general direction of the work of the In-Plant Project Inspector.

If I become aware of any significant changes to the information reported herein I will submit a revised form DSA 5-IPI to DSA. I will submit a form DSA 5-IPI to DSA for any replacement inspectors to ensure DSA approval of the replacement inspector prior to continuation of construction work.

Signature: _____ Print Name: _____ Date: _____

| APPROVAL BY DIVISION OF THE STATE ARCHITECT | Signature of the DSA Field Engineer: | |
|---|---|---|
| | Print Name: | Date: |

| Submit this form electronically to the DSA Regional Office with construction oversight authority for the project: | | | |
|---|---|---|---|
| ☐ DSA OAKLAND Oakfielddocs@dgs.ca.gov | ☐ DSA SACRAMENTO Sacfielddocs@dgs.ca.gov | ☐ DSA LOS ANGELES LAfielddocs@dgs.ca.gov | ☐ DSA SAN DIEGO SDfielddocs@dgs.ca.gov |

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Update on Expanding In-Person Services & Academic Interventions and Support

**MEETING DATE:** March 10, 2021

**THROUGH:** Kris Munro, Superintendent

**BACKGROUND**:
Staff continue to support a robust distance learning program as well as in-person and virtual supports, while planning for Hybrid Instruction.

This update will focus on the following:

*Review of County COVID Data*
Staff will provide an update on current Santa Cruz County COVID data.

*Update on Preparation for Hybrid Instruction and Hybrid Instruction Timeline*
Staff are finalizing facilities and logistical preparations for Hybrid Instruction.
Transitional Kindergarten and Kindergarten will begin with Hybrid Instruction on March 15 and first through fifth grades will begin on March 22.

Santa Cruz County officially had "red" metrics as of March 2nd. It is expected that the County will enter the "red" tier on March 9th. If the data continues to improve, middle and high school students will participate in on-campus orientations the week of March 22nd and begin Hybrid Instruction on April 5th following spring break.

*Continued Student Intervention & Support*
This spring, staff continue to offer both in-person and virtual academic and social emotional intervention and support. At the same time, preparations are underway for summer programs at each grade span. Summer School Principals have been hired and they are actively recruiting teaching and support staff. In addition, staff are gearing up for the 2021-22 school year, making plans for intervention staffing and schedules.

**FISCAL IMPACT:**
Final fiscal impact of Hybrid Preparations and Interventions TBD

This work is in direct support of the following District goals and their corresponding metrics:

This work is in direct support of the following District goals and their corresponding metrics:
Goal #1: All Santa Cruz City Schools students will be prepared to successfully access post-secondary college and career opportunities.

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #3: We will eliminate the achievement gaps that currently exist between demographic groups within the SCCS student community.

# SCCS Expanding In Person Instruction & Academic Intervention & Support Update

Wednesday, March 10, 2021

# Tonight’s Update

- Review of County COVID Data
- Update on Preparation for Hybrid Instruction
- Update on Hybrid Instruction Timeline
- Update on Multi-year Student Intervention Plan

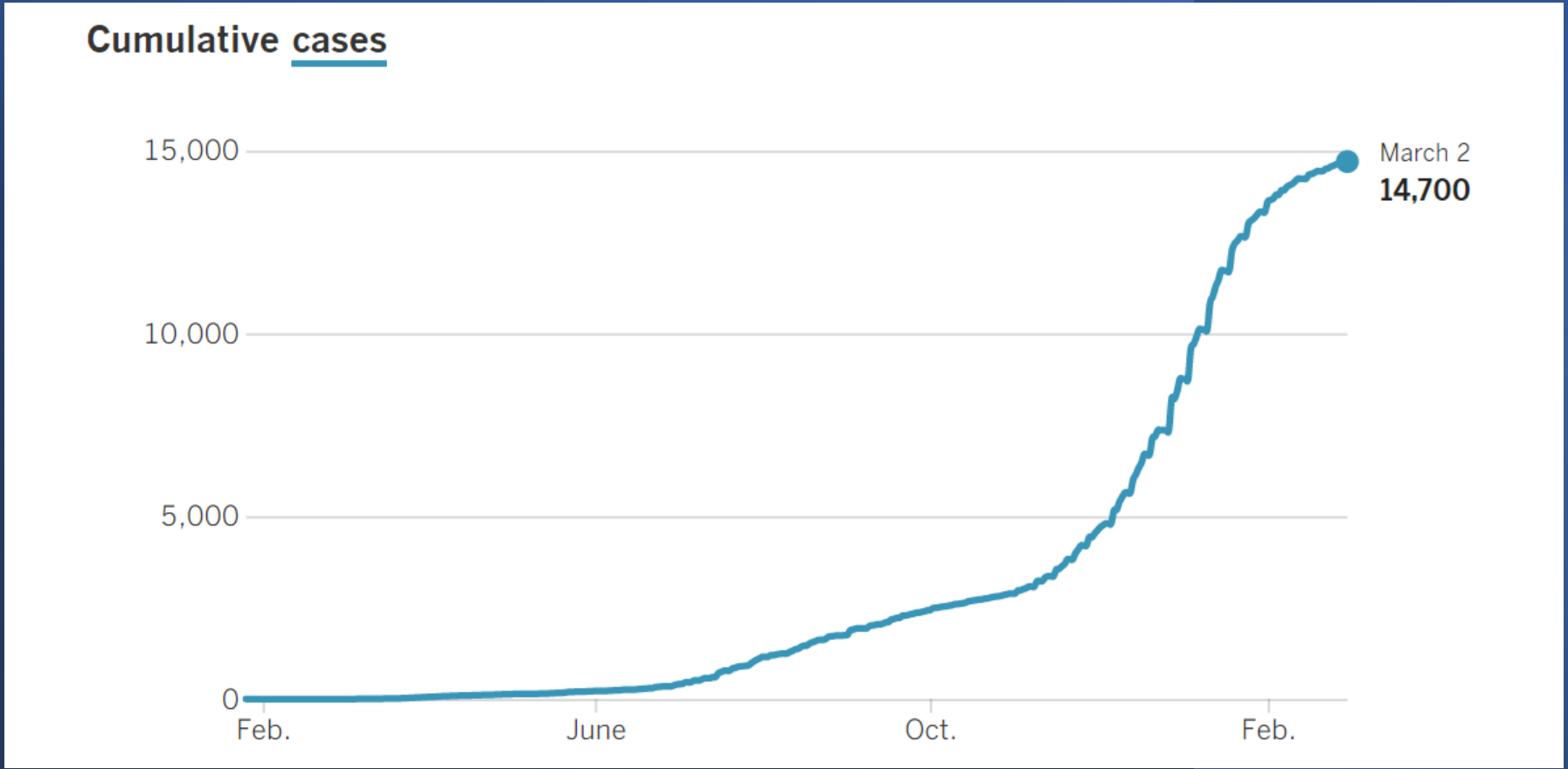
# State Monitoring System

- Rate of new cases and test positivity rate determine tiered placement
  - Santa Cruz County – 6.5 adjusted case rate (red – substantial)
  - Santa Cruz County – 2.9% positivity rate (orange – moderate)
  - Santa Cruz County – 5.3% Health equity quartile positivity rate (red – substantial)
- Santa Cruz County placed on Tier 1 - “Widespread” Risk
- Counties must remain in a tier for at least 3 weeks before moving forward
- To move forward, county must meet next tier’s criteria for two consecutive weeks
- If county metrics worsen for two consecutive weeks, county moves to a more restrictive tier
- If positivity rate and health equity rate are in lower tiers than case rate when case rate moves to red, the County will move immediately to red (NEW)

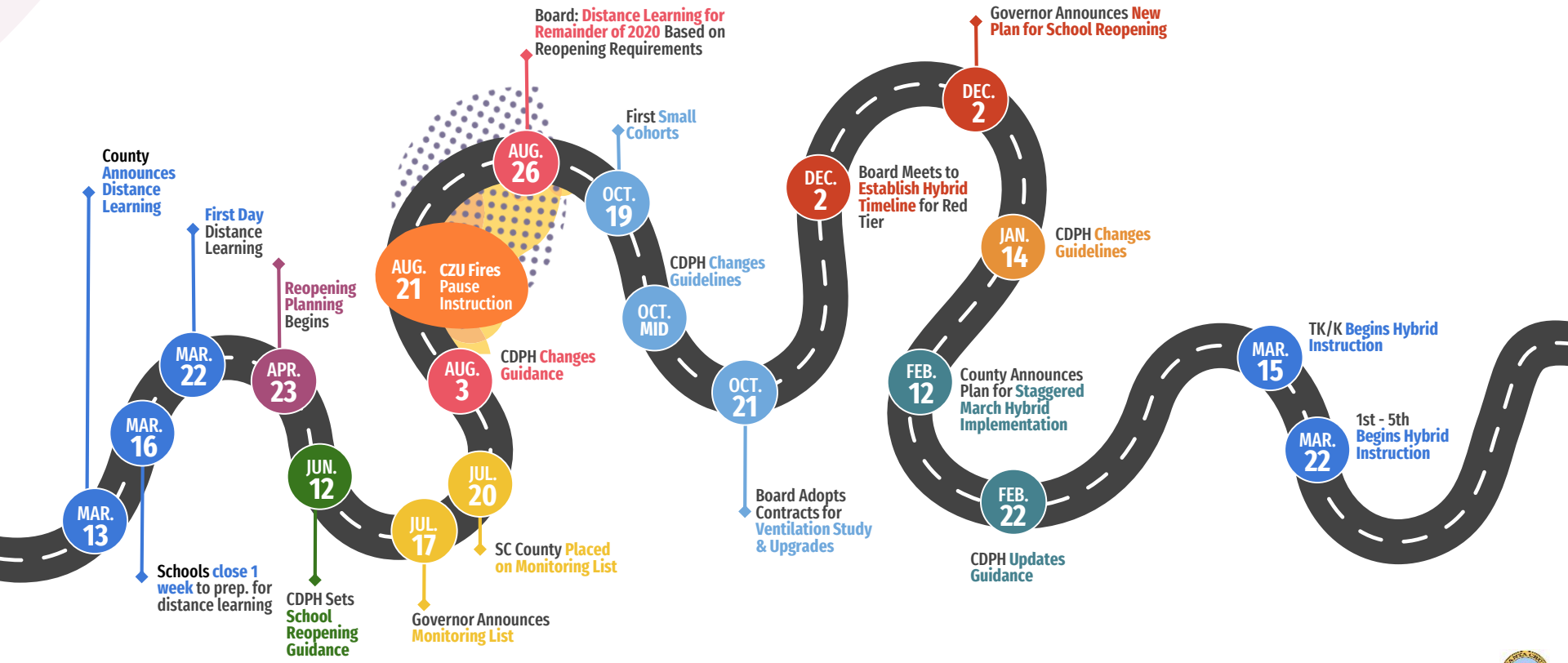
# Metrics for moving Tiers

- Three main metrics
  - Adjusted case rate – 7-day average of daily COVID cases per 100k
    - To move to red: adjust case rate between 4.0 and 7.0
  - Positivity rate – 7-day average of all positive COVID tests
    - To move to red: positivity rate between 5% and 8%
  - Health equity quartile positivity rate – to ensure positivity rates in certain neighborhoods does not significantly lag behind overall county positivity rates
    - To move to red: health equity quartile positivity rate between 5.3% and 8%
- If all metrics but the health equity quartile are “red” metrics, the county will need to two consecutive weeks with the lower metrics before changing tiers
- SC County may move to the red “Substantial” tier as early as next Wednesday

| | | |
|---|---|---|
| **WIDESPREAD**<br>Many non-essential indoor business operations are closed | **More than 7**<br>daily new cases (per 100k) | **More than 8%**<br>Positive tests |
| **SUBSTANTIAL**<br>Some non-essential indoor business operations are closed | **4 - 7**<br>daily new cases (per 100k) | **5 - 8%**<br>Positive tests |
| **MODERATE**<br>Some indoor business operations are open with modifications | **1 - 3.9**<br>daily new cases (per 100k) | **2 - 4.9%**<br>Positive tests |


Cumulative cases
15,000
10,000
5,000
0
Feb.
June
Oct.
Feb.
March 2
14,700

# The long road to Hybrid Instruction



# Preparation for Hybrid Instruction

- Final facilities preparation
- Ventilation report and finalization of HVAC upgrades - Elementary finalized and posted; Secondary to be completed soon
- Finalized hiring for Elementary Distance Learning Staff
- Family and Staff webinars
- Continued vaccination of staff and Boys and Girls Club partners through Dignity Health and Kaiser

# Hybrid Instruction Timeline

**Elementary**

- Transitional Kindergarten and Kindergarten orientations week of March 8
- Transitional Kindergarten and Kindergarten begin on March 15
- 1st through 5th grades begin on March 22

**Secondary**

If data continues in “red metrics”

- Secondary on-campus student orientations week of March 22
- Middle and High School begin Hybrid April 5

# Multi-Year Intervention Planning for Spring, 2021 through Summer, 2022

- Ongoing in-person and virtual academic and social emotional interventions & support
- Summer School Principals hired
- Summer School teacher recruitment
- RtI Coordinators and site administrators identifying target students for summer programs
- Development of master schedules for 2021-22 interventions
- Continue to develop and scale programs based on budget and changing resources

# Next Steps

- Make final preparations for Elementary and Secondary Hybrid Instruction
- Continued refinement of Intervention Plan

QUESTIONS

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** District Audit

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Accept the District Audit analysis report provided by Crowe Horwath for the 2019-20 fiscal year ending June 30, 2020.

**BACKGROUND:**
The District is required to have an independent financial audit performed annually in accordance with audit standards established for K-12 schools by the State Controller.

A representative from Crowe Horwath will present the written analysis of the annual District audit.

**FISCAL IMPACT**:
$41,000 -- LCFF Base (Unrestricted)

This work is in direct support of the following District goals and their corresponding metrics:

Goal #5: SCCS will maintain a balanced budget and efficient and effective management.

Crowe

Smart decisions. Lasting value.™

# Santa Cruz City Schools

## Audit Results for the year ended June 30, 2020

March 10, 2021

# Scope

- District Audit Report
  - Financial Statement audit
  - Uniform Guidance audit (Federal)
  - CA State Compliance audit

- Measure A and Measure B General Obligation Bonds
  - Financial Statement audit
  - Performance Audit

*NOTE: Audits of California K-12 School Districts and General Obligation Bonds must follow the Education Audit Appeals Panel (EAAP) Audit Guide and related appendices, released annually.*

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# Required Communications

- There were no difficulties encountered with management
- There were no disagreements with management
- No consultation with other accountants
- No significant or adverse events require your attention in connection with the completion of the audit
- No required audit adjustments to record.

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# Results – District-Wide Audit

| Type of Opinion | Results / Questioned Cost |
|---|---|
| Financial Statements | Unmodified |
| Federal Compliance | Unmodified |
| State Compliance | Unmodified |

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# Results – Measure A and Measure B

| Type of Opinion | Results / Questioned Cost |
|---|---|
| Financial Statements | Unmodified |
| Performance Audits | No noncompliance to report |

**<u>Summary of Results</u>**:

Measure A Performance Audit Results:
- Total Expenditures: $24,601,769
- Total Tested Items: $5,999,896 (~24.4% coverage)

Measure B Performance Audit Results:
- Total Expenditures: $14,278,056
- Total Tested Items: $2,854,704 (~20.0% coverage)

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# Conclusion

- The District's financial statements, and the Measure A and Measure B GO Bond Financial Statements were presented fairly, in all material respects
- No audit adjustments
- No reportable audit findings related to internal controls or compliance
- Management and staff were prepared and appropriately responded to audit requests
- The District's audit report will be filed with the State Controller's Office before the March 31, 2021 reporting deadline

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# SANTA CRUZ CITY SCHOOLS

## FINANCIAL STATEMENTS

June 30, 2020

SANTA CRUZ CITY SCHOOLS

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year ended June 30, 2020

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SANTA CRUZ CITY SCHOOLS

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year ended June 30, 2020

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**Crowe LLP**
Independent Member Crowe Global

# INDEPENDENT AUDITOR'S REPORT

Board of Education
Santa Cruz City Schools
Santa Cruz, California

## Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Santa Cruz City Schools, as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise Santa Cruz City Schools' basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Santa Cruz City Schools, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(Continued)

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 9 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 49 to 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Santa Cruz City Schools' basic financial statements. The accompanying schedule of expenditure of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditure of federal awards and other supplementary information as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the Schedule of Financial Trends and Analysis, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and other supplementary information as listed in the table of contents, except for the Schedule of Financial Trends and Analysis, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2021 on our consideration of Santa Cruz City Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Santa Cruz City Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Santa Cruz City Schools' internal control over financial reporting and compliance.

Crowe LLP

Crowe LLP

Sacramento, California
March 2, 2021

This section of Santa Cruz City Schools' annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2020. Please read it in conjunction with the District's financial statements, which immediately follow this section.

## OVERVIEW OF THE FINANCIAL STATEMENTS

### The Financial Statements

The financial statements presented herein include all of the activities of the District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government -Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets), as well as all liabilities (including long-term obligations). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 with regard to interfund activity, payables and receivables.

The *Fund Financial Statements* include statements for each of the two categories of activities: governmental and fiduciary.

The *Governmental Activities* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The *Fiduciary Activities* report a balance sheet, a statement of change in fiduciary net position for the scholarship fund and do not have a measurement focus.

*Reconciliation of the Fund Financial Statements to the Government -Wide Financial Statements* is provided to explain the differences created by the integrated approach.

The Primary unit of government is Santa Cruz City Schools.

## REPORTING THE DISTRICT AS A WHOLE

### The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources of the District using the accrual basis of accounting which is similar to the accounting used by most private -sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *net income.* Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be important components in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities,* the District activities are reported as follows:

**Governmental Activities –** The District reports all of its services in this category. This includes the education of students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, as well as general obligation bonds, finance these activities.

## REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

***Governmental Funds –*** Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year -end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short -term view of the District's general government operations and the basic service it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation following each governmental fund financial statement.

## THE DISTRICT AS A TRUSTEE

### Reporting the District's Fiduciary Responsibilities

The District is the trustee, or *fiduciary,* for funds held on behalf of others, like our funds for associated student body activities, scholarships, employee retiree benefits, and pensions. The District's fiduciary activities are reported in separate *Statement of Fiduciary Net Position.* We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

## FINANCIAL HIGHLIGHTS

- The Districts total net position decreased from ($1,222,569) to ($1,839,633).
- On the Statement of Activities, total revenues were less than total expenditures by ($617,064).
- Capital assets, net of depreciation, increased $33,755,393. This increase was primarily driven by expenditures associated with Bond Measures A and B.
- Total long-term liabilities increased $61,560,176. This is net of an increase in the proportionate share of the District's net pension liability and decreases associated with repayment of General Obligation Bonds (See Notes 5, 7, and 8).
- The District maintains sufficient reserves for a district its size. It meets the State required minimum reserve for economic uncertainty of 3% of general fund expenditures, transfers out, and other uses (total outgo). During fiscal year 2019-20, total General Fund expenditures and other financing uses totaled $92,835,644 At June 30, 2020, the District's available reserves of $8,654,195 in the General Fund equate to a 9.32% reserve.

### Net Position

The District's net position decreased from ($1,222,569) at June 30, 2019 by $617,064, to ($1,839,633) at June 30, 2020.

| Governmental Activites | 2020 | 2019 | Net Change |
|---|---|---|---|
| **Assets** | | | |
| Current and other assets | $ 94,678,421 | $ 67,525,543 | $ 27,152,878 |
| Capital assets | 189,750,950 | 155,995,556 | 33,755,394 |
| **Total Assets** | 284,429,371 | 223,521,099 | 60,908,272 |
| **Deferred outflows of resources** | 25,487,555 | 24,969,276 | 518,279 |
| **Liabilities** | | | |
| Current Liabilities | 16,722,684 | 16,746,324 | (23,640) |
| Long-term obligations | 289,299,937 | 227,739,761 | 61,560,176 |
| **Total Liabilities** | 306,022,621 | 244,486,085 | 61,536,536 |
| **Deferred inflows of resources** | 5,733,938 | 5,226,859 | 507,079 |
| **Net Position** | | | |
| Net invested in capital assets | 58,302,661 | 53,634,916 | 4,667,745 |
| Restricted | 29,831,789 | 16,266,452 | 13,565,337 |
| Unrestricted | (89,974,083) | (71,123,937) | (18,850,146) |
| **Total Net Position** | $ (1,839,633) | $ (1,222,569) | $ (617,064) |

## Change Net Position

District change in net position decreased relative ($7,581,907) during the 2019-2020 fiscal year. Revenues, expenditures and relative changes are presented below:

| Governmental Activites | 2020 | 2019 | Net Change |
|---|---|---|---|
| **Revenues** | | | |
| Program revenues: | | | |
| Charges for services | $ 1,177,664 | $ 690,229 | $ 487,435 |
| Operating and capital grants and contributions | 16,452,916 | 16,877,180 | (424,264) |
| General revenue: | | | |
| Federal and State aid not restricted | 13,104,225 | 12,802,684 | 301,541 |
| Property taxes | 83,402,544 | 82,487,079 | 915,465 |
| Other general revenues | 908,852 | 1,516,426 | (607,574) |
| **Total Revenues** | 115,046,201 | 114,373,598 | 672,603 |
| **Expenses** | | | |
| Instruction-related | 68,443,598 | 66,926,516 | 1,517,082 |
| Student support services | 12,602,209 | 11,859,484 | 742,725 |
| Administration | 6,903,254 | 5,823,197 | 1,080,057 |
| Maintenance and operations | 12,451,367 | 11,594,050 | 857,317 |
| Other | 15,262,837 | 11,205,508 | 4,057,329 |
| **Total Expenses** | 115,663,265 | 107,408,755 | 8,254,510 |
| **Change in Net Position** | $ (617,064) | $ 6,964,843 | $ (7,581,907) |

Program revenues financed 15% of the total cost of providing the services listed above, while the remaining 85% was financed by the general revenues of the District.

## Capital Assets

Capital assets, net of depreciation increased $33,755,394.

| | Governmental Activities | | |
|---|---|---|---|
| | 2020 | 2019 | Net Change |
| Land and construction in progress | $ 47,027,976 | $ 52,137,471 | $ (5,109,495) |
| Buildings and improvements | 135,781,929 | 98,755,825 | 37,026,104 |
| Equipment | 6,941,045 | 5,102,260 | 1,838,785 |
| | $ 189,750,950 | $ 155,995,556 | $ 33,755,394 |

**Long -Term Liabilities**

Total long-term liabilities increased by $61,560,176.

| | Governmental Activities | | |
|---|---|---|---|
| | 2020 | 2019 | Net Change |
| Bonds | $ 171,199,434 | $ 117,722,245 | $ 53,477,189 |
| Bond premium | 10,731,796 | 7,657,852 | 3,073,944 |
| Accreted interest | 3,903,477 | 4,262,259 | (358,782) |
| COP's | 1,000,000 | 1,135,000 | (135,000) |
| Compensated absences | 787,200 | 652,890 | 134,310 |
| OPEB | 16,897,030 | 14,345,515 | 2,551,515 |
| Pension Liability | 84,781,000 | 81,964,000 | 2,817,000 |
| | **$ 289,299,937** | **$ 227,739,761** | **$ 61,560,176** |

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts and future debt retirement dates.

## GENERAL FUND BUDGETA RY HIGHLIGHTS

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revise figures and updated 45 days after the State approves its final budget. In addition, the District revises its budget at First and Second Interim.

On March 13, 2020, the President issued a national emergency declaration for the coronavirus (COVID-19) pandemic which resulted in Santa Cruz City Schools moving to a shelter in place order and resulting in a distance learning teaching environment for school districts. This pandemic altered the school year with average daily attendance(ADA) only being reported to the end of February 29, 2020, which is a result of Senate Bill 117 (SB 117) signed by the Governor as urgency legislation. This caused an additional loss of ADA for Santa Cruz City Schools. SB 117 further states the intent of the State Legislature that a school district's employees and contractors be paid during the period of school closure due to COVID-19. Today, the pandemic is challenging Santa Cruz City Schools to continue with a form of distance learning until safe measures are in place to ensure the safety of students and staff. The long-term impacts of the COVID-19 outbreak are unknown as the situation continues to evolve.

## ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

With the Local Control Funding Formula (LCFF), calculating entitlements is now becoming routine; however each district addresses its risk factors when developing budget priorities and building multiyear projections. We have developed a Local Control Accountability Plan (LCAP) that is tied directly to our budget and the Eight State priorities that involves our stakeholders in this process. High populations of English Learners, Foster Youth and low-income students are primary factors in the computation of any additional funding for public schools in the state of California. The calculation involving the groups adds a level of complexity to revenue forecasting that began with the advent of the LCFF.
The future will continue to require that the SCCS administration plans carefully and prudently to provide the resources to meet our students' needs while accounting for the uncertainty from the State. Santa Cruz City Schools has an excellent track record in meeting this challenge in what has proven to be a cycle of lean years.

## GOVERNMENTAL FUNDS

At June 30, 2020 the District's combined governmental funds reported an ending fund balance of $83,405,605, an increase of $28,898,057 in comparison to the prior fiscal year.

| | Governmental Funds - Fund Balance | | |
|---|---|---|---|
| | 2020 | 2019 | Net Change |
| General | $ 17,832,393 | $ 16,363,106 | $ 1,469,287 |
| Building | 51,084,571 | 23,711,823 | 27,372,748 |
| Bond Interest and Redemption | 13,619,998 | 11,959,813 | 1,660,185 |
| Adult Education | 49,220 | 49,565 | (345) |
| Cafeteria | 57,626 | 32,628 | 24,998 |
| Deferred Maintenance | 269,649 | 323,959 | (54,310) |
| Capital Facilities | 470,870 | 2,045,792 | (1,574,922) |
| Special Reserve for Capital Outlay Projects | 21,278 | 20,862 | 416 |
| Total | **$ 83,405,605** | **$ 54,507,548** | **$ 28,898,057** |

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the District Office, Santa Cruz City Schools, at 133 Mission Street Suite 100, Santa Cruz, CA 95060.

**BASIC FINANCIAL STATEMENTS**

SANTA CRUZ CITY SCHOOLS
STATEMENT OF NET POSITION
June 30, 2020

| | Governmental Activities |
|---|---|
| **ASSETS** | |
| Cash and investments (Note 2) | $ 88,448,353 |
| Receivables | 6,163,194 |
| Stores inventory | 66,874 |
| Non-depreciable capital assets (Note 4) | 47,027,976 |
| Depreciable capital assets, net of accumulated depreciation (Note 4) | 142,722,974 |
| Total assets | 284,429,371 |
| **DEFERRED OUTFLOWS OF RESOURCES** | |
| Deferred outflows of resources - pensions (Notes 7 and 8) | 22,660,728 |
| Deferred outflows of resources - OPEB (Note 9) | 2,428,457 |
| Deferred loss from refunding of debt | 398,370 |
| Total deferred outflows | 25,487,555 |
| **LIABILITIES** | |
| Accounts payable | 16,420,794 |
| Unearned revenue | 301,890 |
| Long-term liabilities (Note 5): | |
| Due within one year | 11,310,581 |
| Due after one year | 277,989,356 |
| Total liabilities | 306,022,621 |
| **DEFERRED INFLOWS OF RESOURCES** | |
| Deferred inflows of resources - pensions (Notes 7 and 8) | 5,369,000 |
| Deferred inflows of resources - OPEB (Note 9) | 364,938 |
| Total deferred inflows | 5,733,938 |
| **NET POSITION** | |
| Net investment in capital assets | 58,302,661 |
| Restricted: | |
| Legally restricted programs | 2,570,515 |
| Capital projects | 13,641,276 |
| Debt service | 13,619,998 |
| Unrestricted | (89,974,083) |
| Total net position | $ (1,839,633) |

See accompanying notes to financial statements.

SANTA CRUZ CITY SCHOOLS
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

| | | Program Revenues | | | Net (Expense) Revenues and Change in Net Position |
|---|---|---|---|---|---|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| Governmental activities: | | | | | |
| Instruction | $ 55,489,015 | $ 11,387 | $ 7,944,806 | $ - | $ (47,532,822) |
| Instruction-related services: | | | | | |
| Supervision of instruction | 3,960,730 | 1,495 | 973,688 | - | (2,985,547) |
| Instructional library, media and technology | 2,453,975 | 425 | 181,035 | - | (2,272,515) |
| School site administration | 6,539,878 | 746 | 432,587 | - | (6,106,545) |
| Pupil services: | | | | | |
| Home-to-school transportation | 1,523,285 | 52 | 333 | - | (1,522,900) |
| Food services | 2,175,727 | 386,797 | 1,249,703 | - | (539,227) |
| All other pupil services | 8,903,197 | 2,819 | 1,767,790 | - | (7,132,588) |
| General administration: | | | | | |
| Data processing | 1,612,272 | 506 | 2,285 | - | (1,609,481) |
| All other general administration | 5,290,982 | 806 | 329,091 | - | (4,961,085) |
| Plant services | 10,867,088 | 3,346 | 25,076 | - | (10,838,666) |
| Ancillary services | 1,272,390 | 591 | 41,265 | - | (1,230,534) |
| Enterprise activities | 311,889 | 2,467 | 42,557 | - | (266,865) |
| Interest on long-term liabilities | 7,857,783 | - | - | - | (7,857,783) |
| Other outgo | 24,206 | 766,227 | 3,462,700 | - | 4,204,721 |
| Depreciation (unallocated) (Note 4) | 7,380,848 | - | - | - | (7,380,848) |
| Total governmental activities | $ 115,663,265 | $ 1,177,664 | $ 16,452,916 | $ - | (98,032,685) |
| General revenues: | | | | | |
| Taxes and subventions: | | | | | |
| Taxes levied for general purposes | | | | | 58,859,052 |
| Taxes levied for debt service | | | | | 13,550,490 |
| Taxes levied for other specific purposes | | | | | 10,993,002 |
| Federal and state aid not restricted to specific purposes | | | | | 13,104,225 |
| Interest and investment earnings | | | | | 395,735 |
| Miscellaneous | | | | | 513,117 |
| Total general revenues | | | | | 97,415,621 |
| Change in net position | | | | | (617,064) |
| Net position June 30, 2019 | | | | | (1,222,569) |
| Net position, June 30, 2020 | | | | | $ (1,839,633) |

See accompanying notes to financial statements.

SANTA CRUZ CITY SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

| | General Fund | Building Fund | Capital Facilities Fund | Bond Interest and Redemption Fund | All Non-Major Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and investments: | | | | | | |
| Cash in county treasury | $ 18,946,372 | $ 52,768,495 | $ 2,266,476 | $ 13,619,998 | $ 361,823 | $ 87,963,164 |
| Cash with fiscal agent | - | 439,344 | - | - | - | 439,344 |
| Cash on hand and in banks | 3 | - | - | - | 5,842 | 5,845 |
| Cash in revolving fund | 40,000 | - | - | - | - | 40,000 |
| Receivables | 5,798,290 | 8,346 | 75,194 | - | 281,364 | 6,163,194 |
| Due from other funds | 11,636 | 1,870,800 | - | - | 132,560 | 2,014,996 |
| Stores inventory | 27,704 | - | - | - | 39,170 | 66,874 |
| Total assets | $ 24,824,005 | $ 55,086,985 | $ 2,341,670 | $ 13,619,998 | $ 820,759 | $ 96,693,417 |
| **LIABILITIES AND FUND BALANCES** | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 6,557,162 | $ 3,990,778 | $ - | $ - | $ 422,986 | $ 10,970,926 |
| Due to other funds | 132,560 | 11,636 | 1,870,800 | - | - | 2,014,996 |
| Unearned revenue | 301,890 | - | - | - | - | 301,890 |
| Total liabilities | 6,991,612 | 4,002,414 | 1,870,800 | - | 422,986 | 13,287,812 |
| Fund balances: | | | | | | |
| Nonspendable | 67,704 | - | - | - | 39,170 | 106,874 |
| Restricted | 2,194,020 | 51,084,571 | 470,870 | 13,619,998 | 358,603 | 67,728,062 |
| Assigned | 6,916,474 | - | - | - | - | 6,916,474 |
| Unassigned | 8,654,195 | - | - | - | - | 8,654,195 |
| Total fund balances | 17,832,393 | 51,084,571 | 470,870 | 13,619,998 | 397,773 | 83,405,605 |
| Total liabilities and fund balances | $ 24,824,005 | $ 55,086,985 | $ 2,341,670 | $ 13,619,998 | $ 820,759 | $ 96,693,417 |

See accompanying notes to financial statements.

SANTA CRUZ CITY SCHOOLS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2020

| | | |
|---|---|---|
| Total fund balances - Governmental Funds | | $ 83,405,605 |
| Amounts reported for governmental activities in the statement of position are different because: | | |
| Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is $294,036,260 and the accumulated depreciation is $104,285,310 (Note 4). | | 189,750,950 |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at June 30, 2020 consisted of (Note 5): | | |
| General Obligation Bonds | $ (171,199,434) | |
| Accreted interest | (3,903,477) | |
| Unamortized premiums | (10,731,796) | |
| Certificates of Participation | (1,000,000) | |
| Other postemployment benefits (Note 9) | (16,897,030) | |
| Net pension liability (Notes 7 and 8) | (84,781,000) | |
| Compensated absences | (787,200) | |
| | | (289,299,937) |
| In governmental funds, advanced debt refundings, the difference between the reacquisition price and the net carrying amount of the old debt is recognized in the period they are incurred. In the government-wide statements, the amount is deferred and amortized. | | 398,370 |
| In governmental funds, deferred outflows and inflows of resources relating to pensions and OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and OPEB are reported (Notes 7 and 8). | | |
| Deferred outflows of resources relating to pensions | $ 22,660,728 | |
| Deferred inflows of resources relating to pensions | (5,369,000) | |
| Deferred outflows of resources relating to OPEB | 2,428,457 | |
| Deferred inflows of resources relating to OPEB | (364,938) | |
| | | 19,355,247 |
| Unmatured interest is not recognized until it is due and, therefore, is not accrued as a payable in governmental funds. | | (5,449,868) |
| Total net position - governmental activities | | $ (1,839,633) |

See accompanying notes to financial statements.

SANTA CRUZ CITY SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

| | General Fund | Building Fund | Capital Facilities Fund | Bond Interest and Redemption Fund | All Non-Major Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Local Control Funding Formula (LCFF): | | | | | | |
| State apportionment | $ 14,986,620 | $ - | $ - | $ - | $ - | $ 14,986,620 |
| Local sources | 55,274,386 | - | - | - | - | 55,274,386 |
| Total LCFF | 70,261,006 | - | - | - | - | 70,261,006 |
| Federal sources | 3,518,497 | - | - | - | 964,531 | 4,483,028 |
| Other state sources | 7,871,667 | - | - | 69,281 | 69,643 | 8,010,591 |
| Other local sources | 9,942,182 | 6,510,964 | 447,573 | 13,640,429 | 707,452 | 31,248,600 |
| Total revenues | 91,593,352 | 6,510,964 | 447,573 | 13,709,710 | 1,741,626 | 114,003,225 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Certificated salaries | 38,067,236 | - | - | - | - | 38,067,236 |
| Classified salaries | 13,193,689 | 146,764 | - | - | 784,107 | 14,124,560 |
| Employee benefits | 25,791,063 | 68,583 | - | - | 579,388 | 26,439,034 |
| Books and supplies | 2,863,592 | 162,334 | 26,166 | - | 701,904 | 3,753,996 |
| Contract services and operating expenditures | 11,420,069 | 525,201 | 125,528 | - | 73,193 | 12,143,991 |
| Other outgo | 24,206 | - | - | - | - | 24,206 |
| Capital outlay | 1,068,887 | 38,157,377 | 1,870,801 | - | 39,177 | 41,136,242 |
| Debt service: | | | | | | |
| Principal retirement | - | 135,000 | - | 8,922,811 | - | 9,057,811 |
| Interest | - | 77,251 | - | 6,159,259 | - | 6,236,510 |
| Total expenditures | 92,428,742 | 39,272,510 | 2,022,495 | 15,082,070 | 2,177,769 | 150,983,586 |
| Deficiency of revenues under expenditures | (835,390) | (32,761,546) | (1,574,922) | (1,372,360) | (436,143) | (36,980,361) |
| Other financing sources (uses): | | | | | | |
| Transfers in | 2,711,579 | - | - | - | 406,902 | 3,118,481 |
| Transfers out | (406,902) | (2,711,579) | - | - | - | (3,118,481) |
| Proceeds from issuance of long-term liabilities | - | 62,400,000 | - | - | - | 62,400,000 |
| Debt issuance premiums | - | 445,873 | - | 3,032,545 | - | 3,478,418 |
| Total other financing sources (uses) | 2,304,677 | 60,134,294 | - | 3,032,545 | 406,902 | 65,878,418 |
| Net change in fund balances | 1,469,287 | 27,372,748 | (1,574,922) | 1,660,185 | (29,241) | 28,898,057 |
| Fund balances, July 1, 2019 | 16,363,106 | 23,711,823 | 2,045,792 | 11,959,813 | 427,014 | 54,507,548 |
| Fund balances, June 30, 2020 | $ 17,832,393 | $ 51,084,571 | $ 470,870 | $ 13,619,998 | $ 397,773 | $ 83,405,605 |

See accompanying notes to financial statements.

SANTA CRUZ CITY SCHOOLS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

| | | |
|---|---|---|
| Net change in fund balances - Total Governmental Funds | | $ 28,898,057 |
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4). | $ 41,136,242 | |
| Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4). | (7,380,848) | |
| In governmental funds, current debt refundings, the difference between the reacquisition price and the net carrying amount of the old debt is recognized in the period they are incurred. In the government-wide statements, the amount is deferred and amortized. | (44,264) | |
| Proceeds from the issuance of long-term liabilities is reported as revenue in the governmental funds, but result in an increase to long-term liabilities in the government-wide statements (Note 5). | (62,400,000) | |
| Debt issued at a premium is recognized as an other financing source in the governmental funds, but the premium is amortized as interest in the statement of net position (Note 5). | (3,073,944) | |
| Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5). | 9,057,811 | |
| Accreted interest is an expense that is not recognized in the governmental funds (Note 5). | 358,782 | |
| Interest on long-term liabilities is recognized in the period incurred, in governmental funds it is recognized when due. | (1,721,539) | |
| In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities OPEB costs are recognized on the accrual basis (Notes 5 and 9). (Notes 5 and 9). | (733,364) | |
| In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities pension costs are recognized on the accrual basis (Notes 5, 7 and 8). | (4,579,687) | |
| In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 5). | (134,310) | (29,515,121) |
| Change in net position of governmental activities | | $ (617,064) |

See accompanying notes to financial statements.

SANTA CRUZ CITY SCHOOLS
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
June 30, 2020

| | Trust Fund Scholarship Trust Fund | Agency Fund Student Body Accounts |
|---|---|---|
| **ASSETS** | | |
| Cash and investments (Note 2): | | |
| Cash in County Treasury | $ 1,540,570 | $ - |
| Cash on hand and in banks | - | 560,317 |
| Investments | 413,453 | - |
| Total assets | 1,954,023 | $ 560,317 |
| **LIABILITIES** | | |
| Due to student groups | - | $ 560,317 |
| **NET POSITION** | | |
| Restricted for scholarships | $ 1,954,023 | |

See accompanying notes to financial statements.

SANTA CRUZ CITY SCHOOLS
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
TRUST FUND
For the Year Ended June 30, 2020

| | Scholarship Trust Fund |
|---|---|
| Revenues: | |
| Other local sources | $ 55,190 |
| Expenditures: | |
| Contract services and operating expenditures: | 24,100 |
| Change in net position | 31,090 |
| Net position, July1, 2019 | 1,922,933 |
| Net position, June 30, 2020 | $ 1,954,023 |

See accompanying notes to financial statements.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Santa Cruz City Schools accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: Santa Cruz City Schools (the "District") is a consolidation of the Santa Cruz City High School District and Santa Cruz City Elementary School District. The Districts have not unified, but are consolidated due to the fact that the Districts share a common governing board. These two entities are referred to collectively as Santa Cruz City Schools, and for purposes of these financial statements, will be referred to collectively as the District.

The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in the Santa Cruz City Schools. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The District's Board of Education formed a non-profit public benefit corporation known as the Santa Cruz City Schools Financing Authority ("Authority"). The District and the Authority have a financial and operational relationship which meet the reporting entity definition criteria of *Codification of Governmental Accounting and Financial Reporting Standards, Section 2100*, for inclusion of Corporation as a blended component unit of the District. Therefore, the financial activities of Authority have been included in the Building Fund in the financial statements of the District as a blended component unit.

The following are those aspects of the relationship between the District and Authority which satisfy *Codification of Governmental Accounting and Financial Reporting Standards, Section 2100*, as amended by criteria:

A - Manifestations of Oversight

1. The Authority's Board of Directors were appointed by the District's Board of Education.
2. The Authority has no employees. The District's Superintendent functions as an agent of the Corporation. The individual did not receive additional compensation for work performed in this capacity.

B - Accounting for Fiscal Matters

1. All major financing arrangements, contracts, and other transactions of the Authority must have the consent of the District.
2. Any deficits incurred by the Authority will be reflected in the lease payments of the District. Any surpluses of the Authority revert to the District at the end of the lease period.
3. It is anticipated that the District's lease payments will be the sole revenue source of the Authority.
4. The District has assumed a "moral obligation," and potentially a legal obligation, for any debt incurred by the Authority.

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

C - Scope of Public Service and Financial Presentation

1. The Authority was created for the sole purpose of financially assisting the District.
2. The Authority's financial activity is presented in the financial statements in the Building Fund. Certificates of Participation issued by the Authority are included in the government-wide financial statements.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the District's overall financial position and results of operations; financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported only in the Statement of Fiduciary Net Position and the Statement of Change in Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

*Program revenues*: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

*Allocation of indirect expenses*: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation and interest on general long-term liabilities are considered an indirect expense and are reported separately on the Statement of Activities.

Basis of Presentation - Fund Accounting: The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A - Major Funds

General Fund:

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. For financial reporting purposes, the current year activity and year-end balance of the Special Reserve for Postemployment Benefits Fund is combined with the General Fund.

Building Fund:

The Building Fund is a capital projects fund used to account for resources used for the acquisition or construction of major capital facilities and equipment.

Capital Facilities Fund:

The Capital Facilities Fund is a capital projects fund which is used to account for developer fees and other like resources which are used for the acquisition or construction of major capital facilities and purchase of equipment by the District.

Bond Interest and Redemption Fund:

The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs

B - Other Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This includes the Adult Education, Cafeteria and Deferred Maintenance Funds.

The Special Reserve for Capital Outlay Projects Capital Projects Fund is a capital projects fund which is used to account for General Fund resources which are to be used for the acquisition or construction of major capital facilities and equipment by the District.

The Trust Fund is a Fiduciary Fund for which the District acts as a trustee. The District operates one Trust Fund, the Scholarship Trust Fund, which includes all cash activity and assets of the District's scholarship activities.

The Agency Fund is a Fiduciary Fund for which the District acts as an agent. The District operates one Agency Fund, the Student Body Accounts, which includes all cash activity and assets of the various student bodies of the District.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Accrual: Governmental activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible in the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2020.

Stores Inventory: Inventory in the General Fund and Cafeteria Fund are stated at cost (average cost) which does not exceed replacement cost. Inventory consists of expendable supplies held for future use in the following period by the District's operating units, transportation supplies, and food held for consumption. Maintenance and other supplies held for physical plant repair are not included in inventory; rather, these amounts are recorded as expenditures when purchased.

Capital Assets: Capital assets purchased or acquired, with an original cost of $5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 5 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods, and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized a deferred loss on refunding of long-term debt. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter life of the refunded or refunding debt. Additionally, the District has recognized deferred outflows of resources related to the recognition of the net pension liability and total OPEB liability.

In addition to liabilities, the Statement of Net Position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized deferred inflows of resources related to the recognition of the net pension liability and total OPEB liability.

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value.

| | STRP | PERF B | Total |
|---|---|---|---|
| Deferred outflows of resources | $ 16,634,340 | $ 6,026,388 | $ 22,660,728 |
| Deferred inflows of resources | $ 4,786,000 | $ 583,000 | $ 5,369,000 |
| Net pension liability | $ 59,716,000 | $ 25,065,000 | $ 84,781,000 |
| Pension expense | $ 13,338,694 | $ 5,502,172 | $ 18,840,866 |

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Compensated Absences: Compensated absences benefits totaling $787,200 are recorded as a liability of the District.

Accumulated Sick Leave: Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expenditure in the period taken since such benefits do not vest nor is payment probable. However, unused sick leave is added to the creditable service period for calculation of retirement benefits for vested STRS and CalPERS employees, when the employee retires.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1 - *Net Investment in Capital Assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2 - *Restricted Net Position* - Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for debt service represents the portion of net position available for the retirement of debt. The restriction for scholarships represents the portion of net position restricted for scholarships. It is the District's policy to use restricted net position first when allowable expenditures are incurred.

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

3 - Unrestricted Net Position - All other net position that does not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash and stores inventory.

B - Restricted Fund Balance

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide and fiduciary trust fund statements.

C - Committed Fund Balance

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2020, the District had no committed fund balances.

D - Assigned Fund Balance

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. As of June 30, 2020, the Board of Education can designate personnel with the authority to assign fund balances. As of June 30, 2020 no such designation has occurred.

E - Unassigned Fund Balance

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2020, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Santa Cruz bills and collects taxes for the District. Tax revenues are recognized by the District when received.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

**NOTE 2 - CASH AND INVESTMENTS**

Cash and investments at June 30, 2020 consisted of the following:

| | Governmental Activities | Fiduciary Activities |
|---|---|---|
| Pooled Funds: | | |
| Cash in County Treasury | $ 87,963,164 | $ 1,540,570 |
| Deposits: | | |
| Cash on hand and in banks | 5,845 | 560,317 |
| Revolving cash fund | 40,000 | - |
| Investments: | | |
| Cash with fiscal agent | 439,344 | - |
| Investments | - | 413,453 |
| Total cash and cash equivalents | $ 88,448,353 | $ 2,514,340 |

(Continued)

**NOTE 2 - CASH AND INVESTMENTS** (Continued)

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest bearing Santa Cruz County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2020, the carrying amount of the District's accounts were $606,162 and the bank balances were $561,689, of which $4,118 was uninsured but remained collateralized.

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for capital projects in the Building Fund. The District holds their funds with the Santa Cruz County Treasurer. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Investments: The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2020:

1. Stocks of $3,797 are valued using quoted market prices (Level 1 inputs).
2. Mutual funds of $409,656 are valued using a matrix pricing model (Level 2 inputs).

Investment Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2020, the District had no significant interest rate risk related to cash and investments held.

Investment Credit Risk: The District has adopted the County Treasurer's formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Investment Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2020, the District had no concentration of investment credit risk.

(Continued)

## NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2020, were as follows:

| Fund | Interfund Receivables | Interfund Payables |
|---|---|---|
| Major Funds: | | |
| General | $ 11,636 | $ 132,560 |
| Building | 1,870,800 | 11,636 |
| Capital Facilities | - | 1,870,800 |
| Non-Major Fund: | | |
| Cafeteria | 132,560 | - |
| Totals | $ 2,014,996 | $ 2,014,996 |

Interfund Transfers: Interfund transfers for the 2019-20 fiscal year were as follows:

| | |
|---|---|
| Transfer from the General Fund to the Cafeteria Fund for the annual operational contribution. | $ 406,902 |
| Transfer from the Building Fund to the General Fund for the allocation of redevelopment agency funds. | 2,711,579 |
| | $ 3,118,481 |

(Continued)

## NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2020 is shown below:

| | Balance July 1, 2019 | Transfers and Additions | Transfers and Deletions | Balance June 30, 2020 |
|---|---|---|---|---|
| Non-depreciable: | | | | |
| Land | $ 1,129,958 | $ - | $ - | $ 1,129,958 |
| Work In Progress | 51,007,513 | 20,857,269 | (25,966,764) | 45,898,018 |
| Depreciable: | | | | |
| Land improvements | 35,296,455 | 407,168 | - | 35,703,623 |
| Buildings | 153,783,494 | 42,982,264 | - | 196,765,758 |
| Equipment | 11,682,598 | 2,856,305 | - | 14,538,903 |
| Totals, at cost | 252,900,018 | 67,103,006 | (25,966,764) | 294,036,260 |
| Less accumulated depreciation: | | | | |
| Improvement of sites | (20,947,977) | (1,595,793) | - | (22,543,770) |
| Buildings | (69,376,147) | (4,767,535) | - | (74,143,682) |
| Equipment | (6,580,338) | (1,017,520) | - | (7,597,858) |
| Total accumulated depreciation | (96,904,462) | (7,380,848) | - | (104,285,310) |
| Capital assets, net | $ 155,995,556 | $ 59,722,158 | $ (25,966,764) | $ 189,750,950 |

Depreciation expense was charged to governmental activities for the year ended June 30, 2020 as follows:

| | |
|---|---|
| Unallocated | $ 7,380,848 |

(Continued)

**NOTE 5 - LONG-TERM LIABILITIES**

General Obligation Bonds: On October 9, 2001, the Santa Cruz City High School District issued $11,997,433 of Capital Appreciation General Obligation Bonds, Election of 1998, Series C, to raise money for the cost of acquisition, construction, and equipping of certain facilities and improvements. The bonds mature serially in varying amounts during the succeeding years through February 1, 2026, with interest rates ranging from 2.4% to 5.4%.

On October 9, 2001, the Santa Cruz City Elementary School District issued $5,598,115 of Capital Appreciation General Obligation Bonds, Election of 1998, Series C, to raise money for the cost of acquisition, construction, and equipping of certain facilities and improvements. The bonds mature serially in varying amounts during the succeeding years through February 1, 2026, with interest rates ranging from 2.4% to 5.35%.

On April 23, 2013, the Santa Cruz City High School District issued 2013 General Obligation Refunding Bonds, in the amount of $34,350,000 to partially refund the 2005 General Obligation Refunding Bonds issuances. The Refunding Bonds mature serially in varying amounts during the succeeding years through August 1, 2029, with interest rates ranging from 2.6% to 4.24%.

On April 23, 2013, the Santa Cruz City Elementary School District issued 2013 General Obligation Refunding Bonds, in the amount of $17,195,000 to partially refund the 2005 General Obligation Refunding Bonds issuance. The Refunding Bonds mature serially in varying amounts during the succeeding years through August 1, 2029, with interest rates ranging from 2.6% to 4.24%.

On February 23, 2017, the Santa Cruz City High School District issued Election of 2016, Series A General Obligation Bonds in the amount of $56,000,000 to financing the renovation, construction and improvement of school facilities. The bonds mature serially in varying amounts during the succeeding years through August 2042, with interest rates ranging from 3.0% to 5.0%.

On February 23, 2017, the Santa Cruz City Elementary School District issued Election of 2016, Series A General Obligation Bonds in the amount of $27,200,000 to financing the renovation, construction and improvement of school facilities. The bonds mature serially in varying amounts during the succeeding years through August 2042, with interest rates ranging from 3.0% to 5.0%.

On July 30, 2019, the Santa Cruz City High School District issued Election of 2016, Series B General Obligation Bonds in the amount of $42,000,000 to financing the renovation, construction and improvement of school facilities. The bonds mature serially in varying amounts during the succeeding years through August 2045, with interest rates ranging from 3.0% to 5.0%.

On July 30, 2019, the Santa Cruz City Elementary School District issued Election of 2016, Series B General Obligation Bonds in the amount of $20,400,000 to financing the renovation, construction and improvement of school facilities. The bonds mature serially in varying amounts during the succeeding years through August 2045, with interest rates ranging from 3.0% to 5.0%.

(Continued)

**NOTE 5 - LONG-TERM LIABILITIES** (Continued)

A summary of General Obligations Bonds payable as of June 30, 2020 follows.

| Series | Interest Rate % | Original Fiscal Year Maturity | Balance July 1, 2019 | Current Year Issued | Current Year Matured | Balance June 30, 2020 |
|---|---|---|---|---|---|---|
| Santa Cruz City High School District: | | | | | | |
| 1998 Series C | 2.4% - 5.4% | 2026 | $ 1,973,872 | $ - | $ 336,363 | $ 1,637,509 |
| 2013 Refunding | 2.6% - 4.24% | 2030 | 25,455,000 | - | 1,880,000 | 23,575,000 |
| 2016 Series A | 3.0% - 5.0% | 2043 | 25,150,000 | - | 1,800,000 | 23,350,000 |
| 2016 Series B | 3.0% - 5.0% | 2046 | - | 42,000,000 | - | 42,000,000 |
| Santa Cruz City Elementary School District: | | | | | | |
| 1998 Series C | 2.4% - 5.4% | 2026 | 923,373 | - | 156,448 | 766,925 |
| 2013 Refunding | 2.6% - 4.24% | 2030 | 12,745,000 | - | 950,000 | 11,795,000 |
| 2016 Series A | 3.0% - 5.0% | 2043 | 51,475,000 | - | 3,800,000 | 47,675,000 |
| 2016 Series B | 3.0% - 5.0% | 2046 | - | 20,400,000 | - | 20,400,000 |
| Total | | | $ 117,722,245 | $ 62,400,000 | $ 8,922,811 | $ 171,199,434 |

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2020 are as follows:

| Year Ending June 30, | Principal | Interest | Total Debt Service |
|---|---|---|---|
| 2021 | $ 9,028,767 | $ 7,022,703 | $ 16,051,470 |
| 2022 | 8,236,023 | 6,643,465 | 14,879,488 |
| 2023 | 8,111,644 | 6,308,468 | 14,420,112 |
| 2024 | 6,235,607 | 5,971,968 | 12,207,575 |
| 2025 | 5,790,660 | 5,730,117 | 11,520,777 |
| 2026-2030 | 33,931,733 | 21,336,173 | 55,267,906 |
| 2031-2035 | 23,165,000 | 15,381,250 | 38,546,250 |
| 2036-2040 | 34,875,000 | 10,803,225 | 45,678,225 |
| 2041-2045 | 36,770,000 | 4,015,713 | 40,785,713 |
| 2046 | 5,055,000 | 151,650 | 5,206,650 |
| | $ 171,199,434 | $ 83,364,732 | $ 254,564,166 |

(Continued)

**NOTE 5 - LONG-TERM LIABILITIES** (Continued)

Certificates of Participation (COPs): In 2010, the District issued $2,346,000 in Certificates of Participation (COPs) for the purpose of providing funds for the acquisition, construction, installation, modernization and equipping of improvements to certain educational facilities. The District is required to make lease payments of principal and interest in conjunction with these Certificates of Participation. Interest and principal amounts are due each May 1 beginning in 2016 and ending in 2027. Interest rates range from 5.17% to 7.26%. Scheduled payments for the COPs are as follows:

| Year Ending June 30, | COPs Payments |
|---|---|
| 2021 | $ 208,800 |
| 2022 | 199,756 |
| 2023 | 190,502 |
| 2024 | 181,038 |
| 2025 | 176,364 |
| 2026-2027 | 327,090 |
| Total payments | 1,283,550 |
| Less amount representing interest | (283,550) |
| Net present value of minimum payments | $ 1,000,000 |

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2020 is shown below:

| | Balance July 1, 2019 | Additions | Deletions | Balance June 30, 2020 | Due Within One Year |
|---|---|---|---|---|---|
| Debt: | | | | | |
| General Obligation Bonds | $ 117,722,245 | $ 62,400,000 | $ 8,922,811 | $ 171,199,434 | $ 9,028,767 |
| Accreted interest | 4,262,259 | 408,407 | 767,189 | 3,903,477 | 796,232 |
| Unamortized premiums | 7,657,852 | 3,478,418 | 404,474 | 10,731,796 | 558,382 |
| Certificates of Participation | 1,135,000 | - | 135,000 | 1,000,000 | 140,000 |
| Other long-term liabilities: | | | | | |
| Total OPEB liability (Note 9) | 14,345,515 | 2,551,515 | - | 16,897,030 | - |
| Net pension liability (Notes 7 and 8) | 81,964,000 | 2,817,000 | - | 84,781,000 | - |
| Compensated absences | 652,890 | 134,310 | - | 787,200 | 787,200 |
| Totals | $ 227,739,761 | $ 71,789,650 | $ 10,229,474 | $ 289,299,937 | $ 11,310,581 |

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on the Certificates of Participation are made from the Building Fund. Payments for the total OPEB liability, net pension liability and compensated absences are made from the fund for which the related employee worked.

(Continued)

## NOTE 6 - FUND BALANCES

Fund balances, by category, at June 30, 2020 consisted of the following:

| | General Fund | Building Fund | Capital Facilities Fund | Bond Interest and Redemption Fund | All Non-Major Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|
| Nonspendable: | | | | | | |
| Revolving cash fund | $ 40,000 | $ - | $ - | $ - | $ - | $ 40,000 |
| Stores inventory | 27,704 | - | - | - | 39,170 | 66,874 |
| Subtotal nonspendable | 67,704 | - | - | - | 39,170 | 106,874 |
| Restricted: | | | | | | |
| Legally restricted: | | | | | | |
| Grants | 2,194,020 | - | - | - | - | 2,194,020 |
| Adult education | - | - | - | - | 49,220 | 49,220 |
| Cafeteria operations | - | - | - | - | 18,456 | 18,456 |
| Deferred maintenance | - | - | - | - | 269,649 | 269,649 |
| Capital projects | - | 51,084,571 | 470,870 | - | 21,278 | 51,576,719 |
| Debt service | - | - | - | 13,619,998 | - | 13,619,998 |
| Subtotal restricted | 2,194,020 | 51,084,571 | 470,870 | 13,619,998 | 358,603 | 67,728,062 |
| Assigned: | | | | | | |
| Reserve for anticipated future period deficits | 6,167,536 | - | - | - | - | 6,167,536 |
| Reserve for carryover of LCAP | 739,109 | - | - | - | - | 739,109 |
| Other assignments | 9,829 | - | - | - | - | 9,829 |
| Subtotal assigned | 6,916,474 | - | - | - | - | 6,916,474 |
| Unassigned: | | | | | | |
| Designated for economic uncertainty | 2,785,069 | - | - | - | - | 2,785,069 |
| Undesignated | 5,869,126 | - | - | - | - | 5,869,126 |
| Subtotal unassigned | 8,654,195 | - | - | - | - | 8,654,195 |
| Total | $ 17,832,393 | $ 51,084,571 | $ 470,870 | $ 13,619,998 | $ 397,773 | $ 83,405,605 |

(Continued)

## NOTE 7 - NET PENSION LIABILITY - STATE TEACHERS' RETIREMENT PLAN

*General Information about the State Teachers' Retirement Plan*

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers' Retirement Plan (STRP) - a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at http://www.calstrs.com.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

*CalSTRS 2% at 60*

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

*CalSTRS 2% at 62*

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

(Continued)

**NOTE 7 - NET PENSION LIABILITY - STATE TEACHERS' RETIREMENT PLAN** (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

In June 2019, California Senate Bill 90 (SB 90) was signed into law and appropriated approximately $2.2 billion in fiscal year 2018–19 from the state's General Fund as contributions to CalSTRS on behalf of employers. The bill requires portions of the contribution to supplant the amounts remitted by employers such that the amounts remitted will be 1.03 and 0.70 percentage points less than the statutorily required amounts due for fiscal years 2019–20 and 2020–21, respectively. The remaining portion of the contribution is allocated to reduce the employers' share of the unfunded actuarial obligation of the DB Program.

California Assembly Bill 84, Chapter 16, Statutes of 2020, (AB 84) was signed into law in June 2020 and revised certain provisions of Teachers' Retirement Law enacted by SB 90. Specifically, AB 84 repurposed the aforementioned $1.6 billion contribution originally intended to reduce employers' long-term liabilities, to further supplant employer contributions through fiscal year 2021-22. Pursuant to AB 84, employers will remit contributions to CalSTRS based on a rate that is 2.95% less than the statutory rate for fiscal year 2020-21 and 2.18% less than the rate set by the board for fiscal year 2021-22. Any remaining amounts must be allocated to reduce the employers' share of the unfunded actuarial obligation of the DB Program. The rate reduction for fiscal year 2019-20 under SB 90 was not changed by AB 84. The employer contribution rates set in statute and the CalSTRS board's authority to adjust those rates starting in fiscal year 2021-22 under the CalSTRS Funding Plan were not changed by the passage of SB 90 or AB 84.

A summary of statutory contribution rates and other sources of contributions to the DB Program are as follows:

*Members* - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2019-20. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2019-20.

In general, member contributions cannot increase unless members are provided with some type of "comparable advantage" in exchange for such increases. Under previous law, the Legislature could reduce or eliminate the 2 percent annual increase to retirement benefits. As a result of AB 1469, effective July 1, 2014, the Legislature cannot reduce the 2 percent annual benefit adjustment for members who retire on or after January 1, 2014, and in exchange for this "comparable advantage," the member contribution rates have been increased by an amount that covers a portion of the cost of the 2 percent annual benefit adjustment.

According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1 percent since the last time the member contribution rate was set. Based on the June 30, 2017, valuation adopted by the board in May 2018, the increase in normal cost was greater than 1 percent. Therefore, contribution rates for CalSTRS 2% at 62 members will increase by 1 percent effective July 1, 2018.

*Employers* – 17.10 percent of applicable member earnings. This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB 90.

(Continued)

**NOTE 7 - NET PENSION LIABILITY - STATE TEACHERS' RETIREMENT PLAN** (Continued)

Pursuant to AB 1469, employer contributions will increase from 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The legislation also gives the board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

The employer contribution rates set in statute by the CalSTRS Funding Plan were not changed by the passage of SB 90. A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

| Effective Date | Prior Rate(1) | Increase | Total |
|---|---|---|---|
| July 01, 2019 | 8.25% | 9.88% | 18.13%(1) |
| July 01, 2020 | 8.25% | 10.85% | 19.10%(2) |
| July 01, 2021 to June 30, 2046 | 8.25% | (3) | (3) |
| July 01, 2046 | 8.25% Increase from prior rate ceases in 2046-47 | | |

(1) This rate does not reflect the reduction of employer contributions to be paid by the employer for fiscal year 2019–20 by 1.03 percentage points pursuant to SB 90.
(2) This rate does not reflect the reduction of employer contributions to be paid by the employer for fiscal year 2020–21 by 2.95 percentage points pursuant to SB 90 and AB 84.
(3) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down 1% each year, but no higher than 20.25% total and no lower than 8.25%.

The District contributed $6,238,340 to the plan for the fiscal year ended June 30, 2020.

*State* – 10.328 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year.

Also, as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-2046.

The state's base contribution to the DB Program is calculated based on creditable compensation from two fiscal years prior. The state rate increased to 5.811 percent on July 1, 2019, to continue paying down the unfunded liabilities associated with the benefits structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. Additionally, the enactment of SB 90 will result in future supplemental contributions to be made by the state to pay down its portion of the unfunded actuarial obligation of the Defined Benefit Program in fiscal years 2019–20 through 2022–23.

(Continued)

**NOTE 7 - NET PENSION LIABILITY - STATE TEACHERS' RETIREMENT PLAN** (Continued)

The CalSTRS state contribution rates effective for fiscal year 2019-20 and beyond are summarized in the table below.

| Effective Date | Base Rate | AB 1469 Increase For 1990 Benefit Structure | SBMA Funding[1] | Total State Appropriation to DB Program |
|---|---|---|---|---|
| July 01, 2019 | 2.017% | 5.811% | 2.50% | 10.328% |
| July 01, 2020 | 2.017% | 5.811%[2] | 2.50% | 10.328%[3] |
| July 01, 2021 to June 30, 2046 | 2.017% | [4] | 2.50% | [4] |
| July 01, 2046 and thereafter | 2.017% | [5] | 2.50% | [5] |

(1) This rate does not include the $72 million reduction in accordance with Education Code Section 22954.
(2) In May 2020, the board of CalSTRS exercised its limited authority to increase the state contribution rate by 0.5 percent of the payroll effective July 1, 2019. However, pursuant to AB 84, the state suspended the board's rate setting authority for state contributions for fiscal year 2020–21, thereby negating the board's rate increase of 0.5%.
(3) This rate does not include the $2.2 billion supplemental state contribution on behalf of employers pursuant to SB 90.
(4) The CalSTRS board has limited authority to adjust state contribution rates annually through June 30, 2046 in order to eliminate the remaining unfunded actuarial obligation associated with the 1990 benefit structure. The board cannot increase the rate by more than 0.50 percent in a fiscal year, and if there is no unfunded actuarial obligation, the contribution rate imposed to pay for the 1990 benefit structure would be reduced to 0 percent.
(5) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining 1990 unfunded actuarial obligation.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:*

At June 30, 2020, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

| | |
|---|---|
| District's proportionate share of the net pension liability | $ 59,716,000 |
| State's proportionate share of the net pension liability associated with the District | 32,579,000 |
| Total | $ 92,295,000 |

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts and the State. At June 30, 2019, the District's proportion was 0.066 percent, which was an increase of 0.001 from its proportion measured as of June 30, 2019.

(Continued)

**NOTE 7 - NET PENSION LIABILITY - STATE TEACHERS' RETIREMENT PLAN** (Continued)

For the year ended June 30, 2020, the District recognized pension expense of $13,338,694 and revenue of $5,485,451 for support provided by the State. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between expected and actual experience | $ 151,000 | $ 1,683,000 |
| Changes of assumptions | 7,553,000 | - |
| Net differences between projected and actual earnings on | - | 2,300,000 |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 2,692,000 | 803,000 |
| Contributions made subsequent to measurement date | 6,238,340 | - |
| Total | $ 16,634,340 | $ 4,786,000 |

$6,238,340 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending June 30, | |
|---|---|
| 2021 | $ 1,651,817 |
| 2022 | $ 56,817 |
| 2023 | $ 1,861,817 |
| 2024 | $ 2,209,483 |
| 2025 | $ (122,767) |
| 2026 | $ (47,167) |

Differences between expected and actual experience, changes in proportion, and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2019, measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

**NOTE 7 - NET PENSION LIABILITY - STATE TEACHERS' RETIREMENT PLAN** (Continued)

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2018 and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

| | |
|---|---|
| Valuation Date | June 30, 2018 |
| Experience Study | July 1, 2010 through June 30, 2015 |
| Actuarial Cost Method | Entry age normal |
| Investment Rate of Return | 7.10% |
| Consumer Price Inflation | 2.75% |
| Wage Growth | 3.50% |
| Post-retirement Benefit Increases | 2.00% simple for DB<br>Not applicable for DBS/CBB |

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building- block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the CalSTRS board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions.

Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

| Asset Class | Assumed Asset Allocation | Long-Term* Expected Real Rate of Return |
|---|---|---|
| Global Equity | 47% | 4.8% |
| Fixed Income | 12 | 1.3 |
| Real Estate | 13 | 3.6 |
| Private Equity | 13 | 6.3 |
| Absolute Return / Risk Mitigating Strategies | 9 | 1.8 |
| Inflation Sensitive | 4 | 3.3 |
| Cash / Liquidity | 2 | (0.4) |

* 20-year geometric average

(Continued)

**NOTE 7 - NET PENSION LIABILITY - STATE TEACHERS' RETIREMENT PLAN** (Continued)

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

| | 1% Decrease (6.10%) | Current Discount Rate (7.10%) | 1% Increase (8.10%) |
|---|---|---|---|
| District’s proportionate share of the net pension liability | $ 88,922,000 | $ 59,716,000 | $ 35,499,000 |

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

(Continued)

## NOTE 8 - NET PENSION LIABILITY - PUBLIC EMPLOYER'S RETIREMENT FUND B

*General Information about the Public Employer's Retirement Fund B*

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer's Retirement Fund B (PERF B) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at:

https://www.calpers.ca.gov/docs/forms-publications/cafr-2019.pdf.

Benefits Provided: The benefits for the defined benefit plans are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer's benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when agencies first join the PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to $863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2020 were as follows:

*Members* - The member contribution rate was 7.00 percent of applicable member earnings for fiscal year 2019-20.

*Employers* - The employer contribution rate was 19.72 percent of applicable member earnings.

The District contributed $2,537,388 to the plan for the fiscal year ended June 30, 2020.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:*

At June 30, 2020, the District reported a liability of $25,065,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018,. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts. At June 30, 2019, the District's proportion was 0.086 percent, which was an increase of 0.003 percent from its proportion measured as of June 30, 2018.

(Continued)

**NOTE 8 - NET PENSION LIABILITY - PUBLIC EMPLOYER'S RETIREMENT FUND B** (Continued)

For the year ended June 30, 2020, the District recognized pension expense of $5,502,172. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between expected and actual experience | $ 1,821,000 | $ - |
| Changes of assumptions | 1,193,000 | - |
| Net differences between projected and actual earnings | - | 233,000 |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 475,000 | 350,000 |
| Contributions made subsequent to measurement date | 2,537,388 | - |
| Total | $ 6,026,388 | $ 583,000 |

$2,537,388 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ending June 30, | |
|---|---|
| 2021 | $ 2,138,417 |
| 2022 | $ 317,417 |
| 2023 | $ 384,416 |
| 2024 | $ 65,750 |

Differences between expected and actual experience, changes in proportion, and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2019, measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5- year period.

(Continued)

**NOTE 8 - NET PENSION LIABILITY - PUBLIC EMPLOYER'S RETIREMENT FUND B** (Continued)

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2018 and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

| | |
|---|---|
| Valuation Date | June 30, 2018 |
| Experience Study | July 1, 1997 through June 30, 2011 |
| Actuarial Cost Method | Entry age normal |
| Investment Rate of Return | 7.15% |
| Consumer Price Inflation | 2.75% |
| Wage Growth | Varies by entry age and service |
| Post-retirement Benefit Increases | 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.75% thereafter |

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

During the 2019-20 measurement period, the financial reporting discount rate for PERF B was lowered from 7.65 percent to 7.15 percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

| Asset Class | Long-Term* Assumed Asset Allocation | Expected Real Rate of Return Years (1-10)(1) | Expected Real Rate of Return Years (11+)(2) |
|---|---|---|---|
| Global Equity | 47% | 4.90% | 5.38% |
| Fixed Income | 19 | 0.80 | 2.27 |
| Inflation Assets | - | 0.60 | 1.39 |
| Private Equity | 12 | 6.60 | 6.63 |
| Real Estate Assets | 11 | 2.80 | 5.21 |
| Liquidity | 2 | - | (0.90) |

* 10-year geometric average
1) An expected inflation rate of 2.50% used for this period.
2) An expected inflation rate of 3.00% used for this period.

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS' website.

(Continued)

**NOTE 8 - NET PENSION LIABILITY - PUBLIC EMPLOYER'S RETIREMENT FUND B** (Continued)

The long-term expected rate of return on pension plan investments was determined using a building- block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plan. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan's asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

Sensitivity of the District's Proportionate Share of Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

| | 1% Decrease (6.15%) | Current Discount Rate (7.15%) | 1% Increase (8.15%) |
|---|---|---|---|
| District’s proportionate share of the net pension liability | $ 36,130,000 | $ 25,065,000 | $ 15,886,000 |

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

(Continued)

## NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

*General Information about the Other Postemployment Benefits Plan (OPEB)*

Plan Description: In addition to the pension benefits described in Notes 7 and 8, the District provides healthcare benefits to eligible employees who retire from the District, as part of a single-employer defined benefit postemployment health care plan (the "Plan"). The Plan is administered by the District and allows employees who retire after having achieved retirement eligibility requirements to continue receiving medical, dental, vision, or life insurance coverage. The District's Board of Education has the authority to establish or amend the benefit terms offered by the Plan. The District's Board of Education also retains the authority to establish the requirements for paying for the Plan's benefits as they come due. As of June 30, 2020, the District has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the District's total OPEB liability.

Benefits Provided: In accordance with contracts between the District and the respective employee groups, eligible employees may be entitled to receive certain medical dental or vision benefits through the Plan. Eligibility requirements vary depending on employee group, age at retirement, and number of years of service to the District:

*Certificated and Management Employees*: Certificated and management employees are eligible for benefits if they retire from the District after having reached age 55 with at least 15 years of service. Benefits provided include medical, dental, vision and life insurance, including dependent coverage, up to the maximum District contribution in the year of retirement, which varies by insurance plan and tier. The maximum contribution after retirement is increased by the same percentage as increases in the District's contribution for active employees over the same period. Benefits continue for the lesser of five years or until the retiree reaches age 65.

*Classified Employees*: Classified employees are eligible if they retire from the District after having reached age 58 with at least 20 years of service. Benefits provided include medical insurance up to a maximum District contribution that varies by tier and is frozen in the year of retirement. Only employees who were hired prior to August 1, 1991 are eligible to receive District-paid benefits for dependents. Dental, vision, and life insurance are available, however, the premiums for these insurance plans require the employee to contribute 100% of the premium.

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2020.

| | Number of Participants |
|---|---|
| Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits | 59 |
| Active employees | 393 |
| | 452 |

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the District's Board of Education. Amounts paid by the District as benefits came due were $988,432 for the year ended June 30, 2020. Employees are not required to contribute to the OPEB plan.

(Continued)

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)** (Continued)

*Total OPEB Liability*

The District's total OPEB liability was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions: The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Valuation Date | June 30, 2019 |
| Actuarial Method | Entry Age actuarial cost method has been used, with normal costs calculated as a level percentage of payroll. |
| Discount Rate | 3.13%. |
| Health Care Increases | Medical insurance premiums are assumed to increase by 6.00% in fiscal 2019, decreasing to 5.00% by 2029 and beyond. |
| Mortality Rates | CalSTRS Experience Analysis (2015-2018), CalPERS Experience Study (1997-2015). |
| Health Plan Coverage Elections | 100% of eligible employees are assumed to elect coverage upon retirement, through the expiration of the benefit period for the respective employee group. |
| Retirement Rates | Retirement rates are taken from the most recent experience studies for CalPERS (2014) and CalSTRS (2016). |
| Turnover Rates (pre-retirement) | Pre-retirement turnover rates are based on the Crocker-Sarason Table T-5, less mortality – without adjustment. |
| Inflation Rate | 3.00% per year |
| Salary Increases | 3.00% per year |
| Spouse Coverage | Future retirees – 75%, Current retirees – Actual data. Female spouses are assumed to be 3 years younger than male spouses. |

(Continued)

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)** (Continued)

Medical & Dental Claim Cost

Medical and dental claims were estimated based on the true per person costs of coverage during the year ended June 30, 2019. The age-specific rates were developed to reproduce the same aggregate premiums that would be paid to the carriers for all current employee and retirees.

| Age | Medical | Dental |
|---|---|---|
| 50 | $11,315 | $997 |
| 55 | $13,117 | $997 |
| 60 | $15,206 | $997 |
| 64 | $17,114 | $997 |
| 65 | $5,005 | $997 |
| 70 | $5,392 | $997 |
| 75 | $5,808 | $997 |

District Caps

Projected at healthcare trend rates for all future years, frozen in year of retirement.

Discount Rate: Given the District's decision not to fund the program, all future benefit payments were discounted using a high quality municipal bond rate of 3.13%. The municipal bond rate was based on the week closest but not later than the measurement date of the Municipal Bond 20-Year High Grade Rate Index as published by the Federal Reserve. To be eligible for the Municipal Bond 20-Year High Grade Rate Index the bonds must be rated at least Moody's Investors Service's Aa2, AA by Standard & Poor's Corp.'s, or AA by Fitch Ratings.

| | Total OPEB Liability |
|---|---|
| Balance at June 30, 2019 | $ 14,345,515 |
| Changes for the year: | |
| Service cost | 931,007 |
| Interest | 535,279 |
| Differences between expected and actual experience | 655,061 |
| Change in assumptions | 1,418,600 |
| Benefits paid | (988,432) |
| Net change | 2,551,515 |
| Balance at June 30, 2020 | $ 16,897,030 |

The changes in assumptions include a change in the discount rate from 3.62% at the June 30, 2018 measurement date, to 3.13% in the June 30, 2019 actuarial report. Further,

There were no changes between the measurement date and the year ended June 30, 2020 which had a significant effect on the District's total OPEB liability.

(Continued)

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)** (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the Total OPEB Liability of the District, as well as what the District's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

| | 1% Decrease (2.13%) | Current Discount Rate (3.13%) | 1% Increase (4.13%) |
|---|---|---|---|
| Total OPEB liability | $ 18,174,377 | $ 16,897,030 | $ 15,698,542 |

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate: The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

| | 1% Decrease (5.0% - 4.00%) | Healthcare Cost Trend Rates Rate (6.0 - 5.0%) | 1% Increase (7.0% - 6.0%) |
|---|---|---|---|
| Total OPEB liability | $ 15,223,716 | $ 16,897,030 | $ 18,845,240 |

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

For the year ended June 30, 2020, the District recognized OPEB expense of $1,650,229. At June 30, 2020 the District reported deferred outflows and deferred inflows of resources related to the OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 577,078 | $ - |
| Changes in assumptions | 1,249,719 | 364,938 |
| Contributions subsequent to measurement date | 601,660 | - |
| Total | $ 2,428,457 | $ 364,938 |

Deferred outflows related to benefits paid subsequent to measurement date totaling $1,335,960, will be recognized as a reduction of the total OPEB liability during the year ended June 30, 2021. Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ending June 30, | |
|---|---|
| 2021 | $ 183,943 |
| 2022 | $ 183,943 |
| 2023 | $ 183,943 |
| 2024 | $ 183,943 |
| 2025 | $ 183,943 |
| Thereafter | $ 542,144 |

(Continued)

## NOTE 10 - JOINT POWERS AGREEMENTS

The District has entered into agreements with Joint Powers Agreements (JPAs) for the purpose of obtaining certain services such as insurance and other utilities services. The District is a member of the Santa Cruz-San Benito County Schools Insurance Group (SC-SBSIG), Self-Insured Schools of California III (SISC III), Southern Peninsula Region Insurance Group (SPRIG), the School Project for Utility Rate Reduction (SPURR), the Protected Insurance Program for Schools (PIPS), and Nor-Cal Relief (NCR) public entity risk polls. The District pays an annual premium to each entity for its excess health, worker's compensation, and property liability coverage. The relationship between the District and the pools is such that they are not component units of the District for financial reporting purposes. There have been no significant reductions in insurance coverage from coverage provided in the prior year.

Condensed audited financial information for the District's JPAs at June 30, 2020 for NCR, June 30, 2019 (most recent information available) for SCSBSIG, SPRIG, PIPS, SPURR, and September 30, 2019 (most recent information available) for SISC III are as follows:

| | SCSBSIG | SISC III | SPRIG | SPURR | PIPS | NCR |
|---|---|---|---|---|---|---|
| Total assets | $ 3,627,483 | $ 744,080,723 | $ 1,639,850 | $ 14,492,893 | $ 133,474,239 | $ 64,919,272 |
| Total liabilities | $ 1,474,918 | $ 217,105,846 | $ 709,474 | $ 8,982,171 | $ 99,564,236 | $ 48,689,344 |
| Net position | $ 2,152,565 | $ 526,974,877 | $ 930,376 | $ 5,510,722 | $ 33,910,003 | $ 16,229,928 |
| Total revenues | $ 3,792,003 | $ 2,493,302,675 | $ 1,551,408 | $ 46,170,468 | $ 315,820,121 | $ 71,237,367 |
| Total expenditures | $ 3,659,856 | $ 2,411,333,172 | $ 1,608,114 | $ 46,730,867 | $ 306,044,422 | $ 72,137,076 |
| Change in net position | $ 132,147 | $ 81,969,503 | $ (56,706) | $ (560,399) | $ 9,775,699 | $ (899,709) |

## NOTE 11 - COMMITMENTS AND CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District. Also, the District has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

The District had outstanding commitments for construction contracts totaling approximately $3.5 million at June 30, 2020.

(Continued)

**NOTE 12 – COVID-19 PANDEMIC**

In December 2019, a novel strain of coronavirus surfaced (COVID-19) and spread around the world, with resulting business and social disruption. In response to the pandemic and in compliance with various state and local ordinances, the District closed physical campuses and transitioned to a distance learning model. On March 13, 2020, the Governor of California issued Executive Order N-26 – 20, guaranteeing state funding to support the continued payment of salaries and benefits to all employees through June 30, 2020.

The operations and business results of the District could be adversely affected in the future including a reduction in the level of funding and impact to the timing of cash flows. In addition, significant estimates may be adversely impacted by national, state and local events designed to contain the coronavirus. Debt ratings for outstanding issuances may further be impacted. For the 2021 school year, the District is offering instruction in formats consistent with local health guidelines. Throughout the pandemic the District has put into practice a number of safety measures to protect students and employees and will continue to revise them as needed.

**REQUIRED SUPPLEMENTARY INFORMATION**

SANTA CRUZ CITY SCHOOLS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2020

| | Budget | | | Variance Favorable |
|---|---|---|---|---|
| | Original | Final | Actual | (Unfavorable) |
| Revenues: | | | | |
| Local Control Funding Formula (LCFF): | | | | |
| State apportionment | $ 16,131,054 | $ 13,811,271 | $ 14,986,620 | $ 1,175,349 |
| Local sources | 53,308,571 | 56,771,411 | 55,274,386 | (1,497,025) |
| Total LCFF | 69,439,625 | 70,582,682 | 70,261,006 | (321,676) |
| Federal sources | 3,516,972 | 3,968,111 | 3,518,497 | (449,614) |
| Other state sources | 4,669,362 | 5,677,294 | 7,871,667 | 2,194,373 |
| Other local sources | 8,435,872 | 10,570,661 | 9,942,182 | (628,479) |
| Total revenues | 86,061,831 | 90,798,748 | 91,593,352 | 794,604 |
| Expenditures: | | | | |
| Current: | | | | |
| Certificated salaries | 36,414,376 | 38,386,508 | 38,067,236 | 319,272 |
| Classified salaries | 12,358,699 | 13,498,910 | 13,193,689 | 305,221 |
| Employee benefits | 23,518,140 | 23,216,087 | 25,791,063 | (2,574,976) |
| Books and supplies | 3,864,596 | 6,706,819 | 2,863,592 | 3,843,227 |
| Contract services and operating expenditures | 10,491,686 | 12,654,228 | 11,420,069 | 1,234,159 |
| Other outgo | 377,000 | 1,162,100 | 24,206 | 1,137,894 |
| Capital outlay | - | - | 1,068,887 | (1,068,887) |
| Total expenditures | 87,024,497 | 95,624,652 | 92,428,742 | 3,195,910 |
| Deficiency of revenues under expenditures | (962,666) | (4,825,904) | (835,390) | (3,990,514) |
| Other financing sources: | | | | |
| Transfers in | 1,335,000 | 2,500,000 | 2,711,579 | 211,579 |
| Transfers out | (300,000) | (300,000) | (406,902) | (106,902) |
| Total other financing sources | 1,035,000 | 2,200,000 | 2,304,677 | 104,677 |
| Net change in fund balance | 72,334 | (2,625,904) | 1,469,287 | (3,885,837) |
| Fund balance, July 1, 2019 | 16,363,106 | 16,363,106 | 16,363,106 | - |
| Fund balance, June 30, 2020 | $ 16,435,440 | $ 13,737,202 | $ 17,832,393 | $ (3,885,837) |

SANTA CRUZ CITY SCHOOLS
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OTHER
POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY
For the Year Ended June 30, 2020

Last 10 Fiscal Years

| | 2018 | 2019 | 2020 |
|---|---|---|---|
| Total OPEB liability | | | |
| Service cost | $ 963,249 | $ 992,146 | $ 931,007 |
| Interest | 433,143 | 439,146 | 535,279 |
| Difference between expected and actual exp | - | - | 655,061 |
| Change in assumptions | - | (490,780) | 1,418,600 |
| Benefit payments | (1,168,875) | (1,240,893) | (988,432) |
| Net change in total OPEB liability | 227,517 | (300,381) | 2,551,515 |
| Total OPEB liability, beginning of year | 14,418,379 | 14,645,896 | 14,345,515 |
| Total OPEB liability, end of year | $ 14,645,896 | $ 14,345,515 | $ 16,897,030 |
| Covered employee payroll | $ 44,306,782 | $ 44,535,632 | $ 47,156,915 |
| Total OPEB liability as a percentage of covered-employee payroll | 33.06% | 32.21% | 35.83% |

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for this fiscal year were determined as of the yearend that occurred one year prior. All years prior to 2018 are not available.

All years prior to 2015 are not available.

SANTA CRUZ CITY SCHOOLS
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2020

State Teachers' Retirement Plan
Last 10 Fiscal Years

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|
| District's proportion of the net pension | 0.064% | 0.059% | 0.066% | 0.066% | 0.065% | 0.066% |
| District's proportionate share of the net pension liability | $ 37,296,000 | $ 39,358,000 | $ 60,692,000 | $ 60,692,000 | $ 59,772,000 | $ 59,716,000 |
| State's proportionate share of the net pension liability associated with the District | 22,521,000 | 20,911,000 | 30,494,000 | 35,905,000 | 34,223,000 | 32,579,000 |
| Total net pension liability | $ 59,817,000 | $ 60,269,000 | $ 91,186,000 | $ 96,597,000 | $ 93,995,000 | $ 92,295,000 |
| District's covered payroll | $ 28,427,000 | $ 27,258,000 | $ 33,003,000 | $ 34,782,000 | $ 34,795,000 | $ 35,874,000 |
| District's proportionate share of the pension liability as a percentage of its covered payroll | 131.20% | 144.39% | 183.90% | 174.49% | 171.78% | 166.46% |
| Plan fiduciary net position as a percentage of the total pension liability | 76.52% | 74.02% | 70.04% | 69.46% | 70.99% | 72.56% |

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

SANTA CRUZ CITY SCHOOLS
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2020

Public Employer's Retirement Fund B
Last 10 Fiscal Years

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|
| District's proportion of the net pension | 0.084% | 0.080% | 0.088% | 0.087% | 0.083% | 0.086% |
| District's proportionate share of the net pension liability | $ 9,512,000 | $ 11,853,000 | $ 20,752,000 | $ 20,752,000 | $ 22,192,000 | $ 25,065,000 |
| District's covered payroll | $ 8,795,000 | $ 8,904,000 | $ 10,580,000 | $ 11,084,000 | $ 10,980,000 | $ 12,032,000 |
| District's proportionate share of the net pension liability as a percentage of its covered payroll | 108.15% | 133.12% | 196.14% | 187.22% | 202.11% | 208.32% |
| Plan fiduciary net position as a percentage of the total pension liability | 83.38% | 79.43% | 73.89% | 71.87% | 70.85% | 70.05% |

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

SANTA CRUZ CITY SCHOOLS
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2020

State Teachers' Retirement Plan
Last 10 Fiscal Years

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|
| Contractually required contribution | $ 2,420,540 | $ 3,541,186 | $ 4,375,574 | $ 5,020,979 | $ 5,840,243 | $ 6,238,340 |
| Contributions in relation to the contractually required contribution | (2,420,540) | (3,541,186) | (4,375,574) | (5,020,979) | (5,840,243) | (6,238,340) |
| Contribution deficiency (excess) | $ - | $ - | $ - | $ - | $ - | $ - |
| District's covered payroll | $ 27,258,000 | $ 33,003,000 | $ 34,782,000 | $ 34,795,000 | $ 35,874,000 | $ 34,409,000 |
| Contributions as a percentage of covered payroll | 8.88% | 10.73% | 12.58% | 14.43% | 16.28% | 17.10% * |

* This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB 90.

All years prior to 2015 are not available.

SANTA CRUZ CITY SCHOOLS
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year ended June 30, 2020

Public Employer's Retirement Fund B
Last 10 Fiscal Years

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|
| Contractually required contribution | $ 1,047,948 | $ 1,253,410 | $ 1,539,583 | $ 1,705,326 | $ 2,173,172 | $ 2,537,388 |
| Contributions in relation to the contractually required contribution | (1,047,948) | (1,253,410) | (1,539,583) | (1,705,326) | (2,173,172) | (2,537,388) |
| Contribution deficiency (excess) | $ - | $ - | $ - | $ - | $ - | $ - |
| District's covered payroll | $ 8,904,000 | $ 10,580,000 | $ 11,084,000 | $ 10,980,000 | $ 12,032,000 | $ 12,866,000 |
| Contributions as a percentage of covered payroll | 11.77% | 11.85% | 13.89% | 15.53% | 18.06% | 19.72% |

All years prior to 2015 are not available.

## NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund is presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B - Schedule of Changes in the District's Total Other Postemployment Benefits (OPEB) Liability

The Schedule of Changes in the District's Total OPEB Liability is presented to illustrate the elements of the District's total OPEB liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available. The District has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the District's total OPEB liability.

C - Schedule of the District's Proportionate Share of the Net Pension Liability

The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

D - Schedule of the District's Contributions

The Schedule of the District's Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

E - Changes of Benefit Terms

There are no changes in benefit terms reported in the Required Supplementary Information.

F - Changes of Assumptions

The discount rate used for the total OPEB liability was 3.62 and 3.13 percent at the June 30, 2018 and 2019 measurement dates, respectively.

The discount rates used for the Public Employer's Retirement Fund B (PERF B) was 7.50, 7.65, 7.65, 7.15, 7.15 and 7.15 percent in the June 30, 2013, 2014, 2015, 2016, 2017 and 2018 actuarial reports, respectively. The following are the assumptions for the State Teachers' Retirement Plan:

| | Measurement period | | | | |
|---|---|---|---|---|---|
| Assumptions | As of June 30 2019 | As of June 30, 2018 | As of June 30, 2017 | As of June 30, 2016 | As of June 30, 2015 |
| Consumer price inflation | 2.75% | 2.75% | 2.75% | 3.00% | 3.00% |
| Investment rate of return | 7.10 | 7.10 | 7.10 | 7.60 | 7.60 |
| Wage growth | 3.50 | 3.50 | 3.50 | 3.75 | 3.75 |

**SUPPLEMENTARY INFORMATION**

SANTA CRUZ CITY SCHOOLS
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2020

| | Adult Education Fund | Cafeteria Fund | Deferred Maintenance Fund | Special Reserve for Capital Outlay Projects Fund | Total |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash in County Treasury | $ 38,166 | $ 32,730 | $ 269,649 | $ 21,278 | $ 361,823 |
| Cash on hand and in banks | 52 | 5,790 | - | - | 5,842 |
| Receivables | 19,521 | 261,843 | - | - | 281,364 |
| Due from other funds | - | 132,560 | - | - | 132,560 |
| Stores inventory | - | 39,170 | - | - | 39,170 |
| Total assets | $ 57,739 | $ 472,093 | $ 269,649 | $ 21,278 | $ 820,759 |
| **LIABILITIES AND FUND BALANCES** | | | | | |
| Liabilities: | | | | | |
| Accounts payable | $ 8,519 | $ 414,467 | $ - | $ - | $ 422,986 |
| Fund balances: | | | | | |
| Nonspendable | - | 39,170 | - | - | 39,170 |
| Restricted | 49,220 | 18,456 | 269,649 | 21,278 | 358,603 |
| Total fund balance | 49,220 | 57,626 | 269,649 | 21,278 | 397,773 |
| Total liabilities and fund balances | $ 57,739 | $ 472,093 | $ 269,649 | $ 21,278 | $ 820,759 |

SANTA CRUZ CITY SCHOOLS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
ALL NON-MAJOR FUNDS
For the Year Ended June 30, 2020

| | Adult Education Fund | Cafeteria Fund | Deferred Maintenance Fund | Special Reserve for Capital Outlay Projects Fund | Total |
|---|---|---|---|---|---|
| Revenues: | | | | | |
| Federal sources | $ - | $ 964,531 | $ - | $ - | $ 964,531 |
| Other state sources | - | 69,643 | - | - | 69,643 |
| Other local sources | 78,379 | 622,154 | 6,503 | 416 | 707,452 |
| Total revenues | 78,379 | 1,656,328 | 6,503 | 416 | 1,741,626 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Classified salaries | 31,709 | 752,398 | - | - | 784,107 |
| Employee benefits | 29,208 | 550,180 | - | - | 579,388 |
| Books and supplies | 672 | 701,232 | - | - | 701,904 |
| Contract services and operating expenditures | 17,135 | 34,422 | 21,636 | - | 73,193 |
| Capital outlay | - | - | 39,177 | - | 39,177 |
| Total expenditures | 78,724 | 2,038,232 | 60,813 | - | 2,177,769 |
| (Deficiency) excess of revenues (under) over expenditures | (345) | (381,904) | (54,310) | 416 | (436,143) |
| Other financing sources: | | | | | |
| Transfers in | - | 406,902 | - | - | 406,902 |
| Net change in fund balances | (345) | 24,998 | (54,310) | 416 | (29,241) |
| Fund balance, July 1, 2019 | 49,565 | 32,628 | 323,959 | 20,862 | 427,014 |
| Fund balance, June 30, 2020 | $ 49,220 | $ 57,626 | $ 269,649 | $ 21,278 | $ 397,773 |

SANTA CRUZ CITY SCHOOLS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
For the Year Ended June 30, 2020

| **Student Body Accounts** | Balance July 1, 2019 | Additions | Deductions | Balance June 30, 2020 |
|---|---|---|---|---|
| Branciforte Middle School | | | | |
| Assets: | | | | |
| Cash on hand and in banks | $ 24,387 | $ 8,417 | $ 16,936 | $ 15,868 |
| Liabilities: | | | | |
| Due to students/student groups | $ 24,387 | $ 8,417 | $ 16,936 | $ 15,868 |
| Mission Hills Middle School | | | | |
| Assets: | | | | |
| Cash on hand and in banks | $ 55,627 | $ - | $ 10,481 | $ 45,146 |
| Liabilities: | | | | |
| Due to students/student groups | $ 55,627 | $ - | $ 10,481 | $ 45,146 |
| Harbor High School | | | | |
| Assets: | | | | |
| Cash on hand and in banks | $ 172,326 | $ 260,713 | $ 264,222 | $ 168,817 |
| Liabilities: | | | | |
| Due to students/student groups | $ 172,326 | $ 260,713 | $ 264,222 | $ 168,817 |
| Santa Cruz High School | | | | |
| Assets: | | | | |
| Cash on hand and in banks | $ 170,678 | $ 211,338 | $ 210,194 | $ 171,822 |
| Liabilities: | | | | |
| Due to students/student groups | $ 170,678 | $ 211,338 | $ 210,194 | $ 171,822 |
| Soquel High School | | | | |
| Assets: | | | | |
| Cash on hand and in banks | $ 145,532 | $ 100,175 | $ 91,221 | $ 154,486 |
| Liabilities: | | | | |
| Due to students/student groups | $ 145,532 | $ 100,175 | $ 91,221 | $ 154,486 |

(Continued)

SANTA CRUZ CITY SCHOOLS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND
For the Year Ended June 30, 2020

| | Balance July 1, 2019 | Additions | Deductions | Balance June 30, 2020 |
|---|---|---|---|---|
| Constanoa Continuation High School | | | | |
| Assets: | | | | |
| Cash on hand and in banks | $ 4,867 | $ - | $ 689 | $ 4,178 |
| Liabilities: | | | | |
| Due to students/student groups | $ 4,867 | $ - | $ 689 | $ 4,178 |
| **Total Student Body Accounts** | | | | |
| Assets: | | | | |
| Cash on hand and in banks | $ 573,417 | $ 580,643 | $ 593,743 | $ 560,317 |
| Liabilities: | | | | |
| Due to students/student groups | $ 573,417 | $ 580,643 | $ 593,743 | $ 560,317 |

Santa Cruz City Schools was established in 1857. The District is a political subdivision of the State of California. The territory covered by the District includes Santa Cruz City Elementary School District and the Santa Cruz City High School District. There were no changes in District boundaries during the current year. The District operates four elementary, two middle schools, three comprehensive high schools, one continuation high school, and three alternative schools.

The Board of Education of Santa Cruz City Schools is composed of seven members. Although all seven members are elected at large, the District is divided into seven geographical areas and the Board members representing an area must reside within its boundaries. The Board and the Cabinet manage and control the affairs of the District.

## GOVERNING BOARD

| Name | Office | Term Expires |
|---|---|---|
| Cynthia Ranii | President | 2022 |
| Shelia Coonerty | Vice President | 2020 |
| Claudia Vestal | Member | 2020 |
| Jeremy Shonick | Member | 2022 |
| John Owen | Member | 2020 |
| Patricia Threet | Member | 2020 |
| Deborah Tracy-Proulx | Member | 2022 |

## ADMINISTRATION

Kris Munro
Superintendent

Jim Monreal
Assistant Superintendent, Business Services

Dorothy Coito
Assistant Superintendent, Education Services

Molly Parks
Assistant Superintendent, Human Resources

SANTA CRUZ CITY SCHOOLS
SCHEDULE OF AVERAGE DAILY ATTENDANCE
For the Year Ended June 30, 2020

| | Second Period Report | Revised Second Period Report* | Annual Report |
|---|---|---|---|
| Certificate Numbers | 280DB198 | 4AEEDE11 | 8355EBD8 |
| Elementary: | | | |
| Transitional Kindergarten through Third | 1,232 | 1,232 | 1,232 |
| Fourth through Sixth | 994 | 995 | 995 |
| Seventh through Eighth | 737 | 739 | 739 |
| Subtotal Elementary | 2,963 | 2,966 | 2,966 |
| Certificate Numbers | ED6CD237 | BA71E947 | 37033DF3 |
| Secondary | | | |
| Ninth through Twelfth | 3,110 | 3,113 | 3,113 |
| Total District | 6,073 | 6,079 | 6,079 |

*Reflects revisions made by the District based on an internal review of records.

See accompanying notes to supplementary information.

SANTA CRUZ CITY SCHOOLS
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2020

| Grade Level | Statutory Minutes Requirement | 2019-2020 Actual Minutes | Number of Days Traditional Calendar | Status |
|---|---|---|---|---|
| Kindergarten | 36,000 | 38,430 | 180 | In Compliance |
| Grade 1 | 50,400 | 57,060 | 180 | In Compliance |
| Grade 2 | 50,400 | 57,060 | 180 | In Compliance |
| Grade 3 | 50,400 | 57,060 | 180 | In Compliance |
| Grade 4 | 54,000 | 57,060 | 180 | In Compliance |
| Grade 5 | 54,000 | 57,060 | 180 | In Compliance |
| Grade 6 | 54,000 | 57,711 | 180 | In Compliance |
| Grade 7 | 54,000 | 57,711 | 180 | In Compliance |
| Grade 8 | 54,000 | 57,711 | 180 | In Compliance |
| Grade 9 | 64,800 | 66,890 | 180 | In Compliance |
| Grade 10 | 64,800 | 66,890 | 180 | In Compliance |
| Grade 11 | 64,800 | 66,890 | 180 | In Compliance |
| Grade 12 | 64,800 | 66,890 | 180 | In Compliance |

See accompanying notes to supplementary information.

| Federal Catalog Number | Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Pass-Through Entity Identifying Number | Federal Expend-itures |
|---|---|---|---|
| U.S. Department of Education - Passed through California Department of Education | | | |
| | Special Education Cluster: | | |
| 84.027 | IDEA Basic Local Assistance Entitlement, Part B, Section 611 | 13379 | $ 1,343,606 |
| 84.027 | IDEA Part B, Local Assistance, Part B, Section 611, Private School ISPs | 10115 | 18,432 |
| 84.027A | IDEA Mental Health Average Daily Attendance Allocation | 15197 | 94,231 |
| 84.173 | IDEA Preschool Grants, Part B, Section 619 | 13430 | 33,643 |
| 84.173A | IDEA Preschool Staff Development, Part B, Sec. 619 | 13431 | 390 |
| | Subtotal Special Education Cluster | | 1,490,302 |
| | ESEA: Title I, Part C Programs: | | |
| 84.011 | ESEA: Title I, Part C, Migrant Education | 14838 | 219,846 |
| 84.011 | ESEA: Title I, Migrant Ed Summer Program | 10005 | 4,626 |
| | Subtotal ESEA: Title I, Part C, Programs | | 224,472 |
| 84.010 | ESEA: Title I, Part A, Basic Grants, Low-Income and Neglected | 14329 | 1,016,110 |
| 84.048 | Carl D. Perkins Career and Technical Education: Secondary, Section 131 | 14894 | 74,984 |
| 84.158 | Department of Rehabilitation: Workability II, Transitions Partnership Program | 10006 | 243,175 |
| 84.365 | ESEA: Title III, Immigrant Student Program | 15146 | 6,237 |
| 84.365 | ESEA: Title III, English Learner Student Program | 14346 | 39,460 |
| 84.367 | ESEA: Title II, Part A, Supporting Effective Instruction Local Grants | 14341 | 215,448 |
| 84.424 | ESEA: Title IV, Part A, Student Support and Academic Enrichment Grants | 15396 | 123,570 |
| | Total U.S. Department of Education | | 3,433,758 |

(Continued)

SANTA CRUZ CITY SCHOOLS
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2020

| Federal Catalog Number | Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Pass-Through Entity Identifying Number | Federal Expend-itures |
|---|---|---|---|
| U.S. Department of Health and Human Services - Passed through California Department of Education | | | |
| 93.778 | Medi-Cal Billing Option - Medicaid Cluster | 10013 | $ 35,650 |
| U.S. Department of Agriculture - Passed through California Department of Education | | | |
| | Child Nutrition Cluster: | | |
| 10.555 | Child Nutrition: School Programs | 13523 | 963,328 |
| 10.574 | Child Nutrition: Team Nutrition Grants | 15332 | 1,203 |
| | Total U.S. Department of Agriculture | | 964,531 |
| | Total Federal Programs | | $ 4,433,939 |

See accompanying notes to supplementary information.

There were no audit adjustments proposed to any funds of the District.

SANTA CRUZ CITY SCHOOLS
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2020
(UNAUDITED)

| | (Adopted Budget) 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|
| General Fund | | | | |
| Revenues and other financing sources | $ 94,002,631 | $ 94,304,931 | $ 92,714,104 | $ 83,072,851 |
| Expenditures | 92,951,592 | 92,428,742 | 90,328,620 | 82,354,715 |
| Other uses and transfers out | 300,000 | 406,902 | 312,863 | 103,407 |
| Total outgo | 93,251,592 | 92,835,644 | 90,641,483 | 82,458,122 |
| Change in fund balance | $ 751,039 | $ 1,469,287 | $ 2,072,621 | $ 614,729 |
| Ending fund balance | $ 18,583,432 | $ 17,832,393 | $ 16,363,106 | $ 14,290,485 |
| Available reserves | $ 9,238,914 | $ 8,654,195 | $ 4,226,332 | $ 2,849,005 |
| Designated for economic uncertainties | $ 2,797,548 | $ 2,785,069 | $ 2,719,244 | $ 2,443,828 |
| Undesignated fund balance | $ 6,441,366 | $ 5,869,126 | $ 1,507,088 | $ 405,177 |
| Available reserves as percentages of total outgo | 9.91% | 9.32% | 4.70% | 3.50% |
| All Funds | | | | |
| Total long-term liabilities | $ 277,989,356 | $ 289,299,937 | $ 227,739,761 | $ 240,479,723 |
| Average daily attendance at P-2 | 6,078 | 6,079 | 6,102 | 6,251 |

The fund balance of the General Fund has increased by $4,156,637 over the past three years. The fiscal year 2020-2021 budget, as originally adopted, projects an increase of $751,039. For a district this size, the state recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses. The District has met this requirement at June 30, 2020.

The District has incurred an operating surpluses in each of the past three years; and anticipates an operating surplus for the 2020-2021 fiscal year.

Total long-term liabilities have increased by $48,820,214 over the past two years.

Average daily attendance has decreased by 172 over the past two years. A decrease of 1 ADA is projected for the 2020-2021 fiscal year.

See accompanying notes to supplementary information.

| Charter # | Charter Schools Chartered by District | Included in District Financial Statements, or Separate Report |
|---|---|---|
| 0059 | Delta Charter | Separate report. |

See accompanying notes to supplementary information.

## NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Average Daily Attendance: Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time: The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

The District submitted a COVID-19 School Closure Certification with the State Superintendent of Public Instruction (SSPI) in connection with the effected school days impacted by COVID-19. The Certification was submitted to the SSPI on June 26, 2020.

Schedule of Expenditure of Federal Awards: The Schedule of Expenditure of Federal Awards includes the federal award activity of Santa Cruz City Schools and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards.

| Description | CFDA Number | Amount |
|---|---|---|
| Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances | | $ 4,483,028 |
| Less: Medi-Cal Billing Option awards not yet expended. | 93.778 | (49,089) |
| Total Schedule of Expenditure of Federal Awards | | $ 4,433,939 |

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides trend information on District's financial condition over the past three years and its anticipated condition for the 2020-2021 fiscal year, as required by the State Controller's Office.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

(Continued)

**NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM**

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the year ended June 30, 2020, the District did not adopt this program.

INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATION

Board of Education
Santa Cruz City Schools
Santa Cruz, California

***Report on Compliance with State Laws and Regulations***

We have audited Santa Cruz City Schools' compliance with the types of compliance requirements described in the State of California's *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* to the state laws and regulations listed below for the year ended June 30, 2020.

| Description | Procedures Performed |
|---|---|
| Attendance Reporting | Yes |
| Teacher Certification and Misassignments | Yes |
| Kindergarten Continuance | Yes |
| Independent Study | Yes |
| Continuation Education | Yes |
| Instructional Time | Yes |
| Instructional Materials | Yes |
| Ratio of Administrative Employees to Teachers | Yes |
| Classroom Teacher Salaries | Yes |
| Early Retirement Incentive | No, see below |
| Gann Limit Calculation | Yes |
| School Accountability Report Card | Yes |
| Juvenile Court Schools | No, see below |
| Middle or Early College High Schools | No, see below |
| K-3 Grade Span Adjustment | Yes |
| Transportation Maintenance of Effort | Yes |
| Apprenticeship: Related and Supplemental Instruction | No, see below |
| Comprehensive School Safety Plan | Yes |
| District of Choice | No, see below |
| California Clean Energy Jobs Act | Yes |
| After/Before School Education and Safety Program: | |
| General requirements | Yes |
| After school | Yes |
| Before school | Yes |
| Proper Expenditure of Education Protection Account Funds | Yes |
| Unduplicated Local Control Funding Formula Pupil Counts | Yes |
| Local Control and Accountability Plan | Yes |
| Independent Study – Course Based | No, see below |
| Attendance, for charter schools | No, see below |
| Mode of Instruction, for charter schools | No, see below |
| Nonclassroom-Based Instruction/Independent Study, for charter schools | No, see below |
| Determination of Funding for Nonclassroom-Based Instruction, for charter schools | No, see below |
| Annual Instructional Minutes Classroom-Based, for charter schools | No, see below |
| Charter School Facility Grant Program | No, see below |

(Continued)

The District does not offer an Early Retirement Incentive Program; therefore, we did not perform procedures related to Early Retirement Incentive Program.

The District does not operate any Juvenile Court Schools program, as it is not a County Office; therefore, we did not perform procedures related to Juvenile Court Schools.

The District did not operate any Middle or Early College High Schools program; therefore, we did not perform procedures related to Middle or Early College High Schools.

The District did not offer any qualifying apprenticeship programs during the audit year; therefore, we did not perform procedures related to Apprenticeship: Related and Supplemental Instruction.

The District does not participate as a District of Choice program during current year; therefore, we did not perform procedures related to District of Choice.

The District did not offer course-based independent study during the audit year; therefore, we did not perform any procedures related to this program.

The District does not have any Charter Schools included in this report; therefore, we did not perform any procedures related to Charter Schools.

***Management's Responsibility***

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

***Auditor's Responsibility***

Our responsibility is to express an opinion on Santa Cruz City Schools' compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Santa Cruz City Schools' compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Santa Cruz City Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of Santa Cruz City Schools' compliance.

***Opinion with State Laws and Regulations***

In our opinion, Santa Cruz City Schools' complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2020.

(Continued)

**Purpose of this Report**

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
March 2, 2021

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Santa Cruz City Schools
Santa Cruz, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Santa Cruz City Schools as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Santa Cruz City Schools' basic financial statements, and have issued our report thereon dated March 2, 2021.

## Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Santa Cruz City Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Santa Cruz City Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Santa Cruz City Schools' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Santa Cruz City Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

(Continued)

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
March 2, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Board of Education
Santa Cruz City Schools
Santa Cruz, California

**Report on Compliance for Each Major Federal Program**

We have audited Santa Cruz City Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Santa Cruz City Schools' major federal programs for the year ended June 30, 2020. Santa Cruz City Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statues, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Santa Cruz City Schools' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Santa Cruz City Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Santa Cruz City Schools' compliance.

**Opinion on Each Major Federal Program**

In our opinion, Santa Cruz City Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

(Continued)

**Report on Internal Control Over Compliance**

Management of Santa Cruz City Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Santa Cruz City Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Santa Cruz City Schools' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
March 2, 2021

## FINDINGS AND RECOMMENDATIONS

## SECTION I - SUMMARY OF AUDITOR'S RESULTS

**FINANCIAL STATEMENTS**

| | | | | |
|---|---|---|---|---|
| Type of auditors' report issued: | Unmodified | | | |
| Internal control over financial reporting: Material weakness(es) identified? | _____ | Yes | X | No |
| Significant deficiency(ies) identified not considered to be material weakness(es)? | _____ | Yes | X | None reported |
| Noncompliance material to financial statements noted? | _____ | Yes | X | No |

**FEDERAL AWARDS**

| | | | | |
|---|---|---|---|---|
| Internal control over major programs: Material weakness(es) identified? | _____ | Yes | X | No |
| Significant deficiency(ies) identified not considered to be material weakness(es)? | _____ | Yes | X | None reported |
| Type of auditors' report issued on compliance for major programs: | Unmodified | | | |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | _____ | Yes | X | No |

Identification of major programs:

| CFDA Number(s) | Name of Federal Program or Cluster |
|---|---|
| 10.555 | Child Nutrition Cluster |
| 84.010 | Title I Programs |

| | | | | |
|---|---|---|---|---|
| Dollar threshold used to distinguish between Type A and Type B programs: | $750,000 | | | |
| Auditee qualified as low-risk auditee? | _____ | Yes | X | No |

**STATE AWARDS**

| | |
|---|---|
| Type of auditors' report issued on compliance for state programs: | Unmodified |

(Continued)

## SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

## SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

## SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

# STATUS OF PRIOR YEAR
# FINDINGS AND RECOMMENDATIONS

**2019-001 MATERIAL WEAKNESS - FINANCIAL REPORTING AND CLOSE (30000)**

**Statement of Condition**: There were significant delays in completing necessary reconciliations of the District's Cash in County Treasury accounts, which reconcile the District's records to the balances reported by the Santa Cruz County Treasurer as of the June 30, 2019 Unaudited Actuals. As a result, a material transaction which should have been included in the fiscal year ended June 30, 2019 was not identified until after the financial statements were closed and reported to the Board of Education. Further, the initial Unaudited Actual financial information for the fiscal year ended June 30, 2019 prepared by management and provided to the Board of Education for their review and approval, excluded both the Cafeteria Fund and Bond Interest and Redemption Fund, due to clerical errors in the preparation of the board presentation.

**Recommendation**: Management should develop and implement an internal control to ensure that all cash and other account reconciliations are completed within a reasonable period after the end of each month.

**Status**: Implemented.

**2019-002 DEFICIENCY - UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)**

**Statement of Condition**: In testing the District's compliance with Unduplicated Local Control Funding Pupil Counts, documentation provided by management indicated that although students were classified as Free or Reduced Price Meal (FRPM) eligible within the CalPADS reporting, the students were not eligible as of the census date.

**Recommendation**: The District should ensure that all students are properly reflected in the CalPADS reporting under the appropriate status.

**Status**: Implemented.

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** 2019-20 Bond Measure A and Measure B Financial Statements and Performance Audits

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Accept the 2019-20 Bond Measure A and Measure B Financial Statements and Performance Audits.

**BACKGROUND:**
Article XIIIA of the California Constitution requires school districts that have passed general obligation bonds under the provision of Proposition 39 to conduct an annual performance audit to ensure that the funds have been expended only on the specific projects approved by the voters and specified by the Board of Education.

Written analyses of each audit prepared by Crowe Horwath are included in their audit reports. A representative from Crowe Horwath will present the audits at tonight's Board meeting.

**FISCAL IMPACT**:
$10,000 -- LCFF Base (Unrestricted)

This work is in direct support of the following District goals and their corresponding metrics:

Goal #5: SCCS will maintain a balanced budget and efficient and effective management.

**SANTA CRUZ CITY SCHOOLS**

**MEASURE A GENERAL OBLIGATION BONDS**
**FINANCIAL STATEMENTS**
June 30, 2020

SANTA CRUZ CITY SCHOOLS

MEASURE A GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2020

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**Crowe LLP**
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Education
Santa Cruz City Schools
Soquel, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of Santa Cruz City Schools (the "District") Measure A General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Santa Cruz City Schools' (the "District's") Measure A General Obligation Bonds activity included in the Building Fund of the District as of June 30, 2020, and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure A General Obligation Bonds activity only, and do not purport to, and do not, present fairly the financial position of Santa Cruz City Schools, as of June 30, 2020 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for Measure A General Obligation Bonds activity. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance for Measure A General Obligation Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control financial reporting and compliance for the Measure A General Obligation Bonds activity.

Crowe LLP

Crowe LLP

Sacramento, California
March 2, 2021

SANTA CRUZ CITY SCHOOLS
MEASURE A GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2020

| | |
|---|---|
| **ASSETS** | |
| Cash in County Treasury (Note 2) | $ 26,785,955 |
| Due from other funds (Note 3) | 1,870,800 |
| Total assets | $ 28,656,755 |
| **LIABILITIES AND FUND BALANCE** | |
| Liabilities: | |
| Accounts payable | $ 1,091,795 |
| Due to other funds | 7,563 |
| Total liabilities | 1,099,358 |
| Fund balance – restricted (Note 4) | 27,557,397 |
| Total liabilities and fund balance | $ 28,656,755 |

See accompanying notes to financial statements.

SANTA CRUZ CITY SCHOOLS
MEASURE A GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE
For the Year Ended June 30, 2020

| | |
|---|---|
| Revenues: | |
| Interest | $ 747,766 |
| Other local revenues | 843,947 |
| Total revenues | 1,591,713 |
| Expenditures: | |
| Current: | |
| Salaries | 98,128 |
| Employee benefits | 45,904 |
| Books and supplies | 86,934 |
| Contract services | 257,970 |
| Capital outlay | 24,112,833 |
| Total expenditures | 24,601,769 |
| Deficiency of revenue under expenditures | (23,010,056) |
| Other financing sources: | |
| Proceeds from the issuance of debt | 42,000,000 |
| Premiums from the issuance of debt | 259,028 |
| Total other financing sources | 42,259,028 |
| Change in fund balance | 19,248,972 |
| Fund balance, July 1, 2019 | 8,308,425 |
| Fund balance, June 30, 2020 | $ 27,557,397 |

See accompanying notes to financial statements.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Santa Cruz City Schools (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure A Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure A General Obligation Bonds, only. The activities of the Measure A General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of Santa Cruz City Schools as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By State law, the District's Board of Education must adopt a final budget by July 1. A public hearing must be conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Accounting Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

## NOTE 2 – CASH

At June 30, 2020, Cash in County Treasury totaled $26,785,955.

Cash in County Treasury: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest-bearing Santa Cruz County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

(Continued)

**NOTE 2 – CASH** (Continued)

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2020, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of State law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2020, the District had no concentration of credit risk.

**NOTE 3 – INTERFUND TRANSACTIONS**

Interfund Receivables/Payables: Interfund balances for the year ended June 30, 2020 included $1,870,800 due from the District's Capital Facilities Fund for capital projects and other related purposes. Also, $7,563 was due to the District's General Fund to reimburse for other costs.

Transfers: There were no interfund transfers for the year ended June 30, 2020.

**NOTE 4 – FUND BALANCE CLASSIFICATION**

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure A General Obligation Bonds is restricted, as described below.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

**NOTE 5 – PURPOSE OF BOND ISSUANCE**

Bond Authorization: By approval of this proposition by at least 55% of the registered voters voting on the proposition, the Santa Cruz City Schools shall be authorized to issue and sell bonds of up to $140,000,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

> *"To upgrade local middle and high school classrooms, science labs, career training facilities, and technology infrastructure to support student achievement in math, science, engineering, English, social studies, visual/performing arts, technology, and skilled trades; acquire, renovate, construct/equip classrooms, sites/facilities; and improve school safety, security and disabled access"*

(Continued)

**NOTE 5 – PURPOSE OF BOND ISSUANCE** (Continued)

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

**NOTE 6 – GENERAL OBLIGATION BOND ISSUANCES**

The bonds are general obligations of the District, and Santa Cruz County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

Measure A: In February 2017, the District issued General Obligation Bonds, Election 2016 Series A, in the amount of $56,000,000. Repayment of the bonds is made from the ad valorem taxes to be levied annually upon all property subject to taxation by the District. The Bonds bear interest at rates ranging from 3.0% to 5.0% and are scheduled to mature through August 2042.

In July 2019, the District issued Election of 2016 Series B General Obligation Bonds (Series B High School GO Bonds), totaling $42,000,000. The Series B High School GO Bonds were issued to finance the repair, upgrade, acquisition, construction and/or equipping of various District properties. The Series B High School GO Bonds bear interest at rates ranging from 3.0% to 5.00% and are scheduled to mature through August 1, 2045

**NOTE 7 – COVID-19 PANDEMIC IMPACT**

In December 2019, a novel strain of coronavirus surfaced (COVID-19) and spread around the world, with resulting business and social disruption. In response to the pandemic and in compliance with various state and local ordinances, the District closed physical campuses and transitioned to a distance learning model. On March 13, 2020, the Governor of California issued Executive Order N-26 – 20, guaranteeing state funding to support the continued payment of salaries and benefits to all employees through June 30, 2020.

The operations and business results of the District could be adversely affected in the future including a reduction in the level of funding and impact to the timing of cash flows. In addition, significant estimates may be adversely impacted by national, state and local events designed to contain the coronavirus. Debt ratings for outstanding issuances may further be impacted. For the 2021 school year, the District is offering instruction in formats consistent with local health guidelines. Throughout the pandemic the District has put into practice a number of safety measures to protect students and employees and will continue to revise them as needed

.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Santa Cruz City Schools
Santa Cruz, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of Santa Cruz City Schools' (the "District") Measure A General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2020, and related notes to the financial statements and have issued our report thereon dated March 2, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Santa Cruz City Schools' internal control over Measure A General Obligation Bond activity financial reporting (internal control) to design audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Santa Cruz City Schools' internal control. Accordingly, we do not express an opinion of the effectiveness of Santa Cruz City Schools' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(Continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Santa Cruz City Schools Measure A General Obligation Bond activity included in the Building Fund of the District's financial statements is free from material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

This purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
March 2, 2021

No matters were reported.

**SANTA CRUZ CITY SCHOOLS**

**MEASURE A GENERAL OBLIGATION BONDS**
**PERFORMANCE AUDIT**
June 30, 2020

SANTA CRUZ CITY SCHOOLS

MEASURE A GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2020

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CONCLUSION ..... 3

**Crowe LLP**
Independent Member Crowe Global

# INDEPENDENT AUDITOR'S REPORT

Board of Education
and Citizens' Bond Oversight Committee
Santa Cruz City Schools
Soquel, California

We have conducted a performance audit of the Santa Cruz City Schools (the "District") Measure A General Obligation Bond funds for the year ended June 30, 2020.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 3 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure A General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Santa Cruz City Schools' compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Santa Cruz City Schools to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, Santa Cruz City Schools expended Measure A General Obligation Bond funds for the year ended June 30, 2020 only for the specific projects developed by the District's Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe LLP

Crowe LLP

Sacramento, California
March 2, 2021

## LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

## SANTA CRUZ CITY SCHOOLS MEASURE A GENERAL OBLIGATION BONDS

On November 8, 2016, the electorate of Santa Cruz City Schools' approved the $140,000,000 Measure A General Obligation Bonds, with greater than 55% of the votes in favor. The summarized text of the ballot language was as follows:

> *"To upgrade local middle and high school classrooms, science labs, career training facilities, and technology infrastructure to support student achievement in math, science, engineering, English, social studies, visual/performing arts, technology, and skilled trades; acquire, renovate, construct/equip classrooms, sites/facilities; and improve school safety, security and disabled access"*

All bond expenditures are subject to review by a Citizens' Oversight Committee which reports to the public, as provided in Education Code Section 15278 *et seq.*

The financial activity related to the Measure A General Obligation Bonds is recorded in the Fund 21 (Building Fund) in the District's audited financial statements.

In February 2017, the District issued General Obligation Bonds, Election 2016 Series A, in the amount of $56,000,000. Repayment of the bonds is made from the ad valorem taxes to be levied annually upon all property subject to taxation by the District. The Bonds bear interest at rates ranging from 3.0% to 5.0% and are scheduled to mature through August 2042.

In July 2019, the District issued General Obligation Bonds, Election 2016 Series B, in the amount of $42,000,000. Repayment of the bonds is made from the ad valorem taxes to be levied annually upon all property subject to taxation by the District. The Bonds bear interest at rates ranging from 3.0% to 5.0% and are scheduled to mature through August 2045.

## OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure A General Obligation Bond funds for the year ended June 30, 2020 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

## SCOPE

The District provided to us a list of all Measure A General Obligation Bond project expenditures for the year ended June 30, 2020 (the "List"). A total of $24,601,769 in expenditures from July 1, 2019 through June 30, 2020 were identified.

## METHODOLOGY

We performed the following procedures to the List of Measure A General Obligation Bond project expenditures for the year ended June 30, 2020:

- Verified the mathematical accuracy of the List.
- Vouched the List to total bond expenditures as reported by the District in the District's Measure A General Obligation Bond financial statements for the year ended June 30, 2020.
- Selected a sample of expenditures totaling $5,999,896. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 24.4% of the total expenditure value. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects. Verified that the funds which were used to pay for salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

## CONCLUSION

The results of our procedures indicated that, in all significant respects, Santa Cruz City Schools expended Measure A General Obligation Bond funds for the year ended June 30, 2020 only for the specific projects developed by the District’s Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

# SANTA CRUZ CITY SCHOOLS

## MEASURE B GENERAL OBLIGATION BONDS
## FINANCIAL STATEMENTS

June 30, 2020

SANTA CRUZ CITY SCHOOLS

MEASURE B GENERAL OBLIGATION BONDS
FINANCIAL STATEMENTS
June 30, 2020

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**Crowe LLP**
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Board of Education
Santa Cruz City Schools
Santa Cruz, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of Santa Cruz City Schools (the "District") Measure B General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design the audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Santa Cruz City Schools' Measure B General Obligation Bonds activity included in the Building Fund of the District as of June 30, 2020, and the changes in financial position thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 1, the financial statements present the financial activity and balances of the Measure B General Obligation Bonds activity only, and do not purport to, and do not, present fairly the financial position of Santa Cruz City Schools, as of June 30, 2020 or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters for Measure B General Obligation Bonds activity. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance for Measure B General Obligation Bonds activity. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control financial reporting and compliance for the Measure B General Obligation Bonds activity.

Crowe LLP

Crowe LLP

Sacramento, California
March 2, 2021

SANTA CRUZ CITY SCHOOLS
MEASURE B GENERAL OBLIGATION BONDS
BALANCE SHEET
June 30, 2020

| | |
|---|---|
| **ASSETS** | |
| Cash in County Treasury (Note 2) | $ 18,286,267 |
| Due from other funds | 8,346 |
| Total assets | $ 18,294,613 |
| **LIABILITIES AND FUND BALANCE** | |
| Liabilities: | |
| Accounts payable | $ 2,841,207 |
| Due to other funds | 4,073 |
| Total liabilities | 2,845,280 |
| Fund balance – restricted (Note 3) | 15,449,333 |
| Total liabilities and fund balance | $ 18,294,613 |

See accompanying notes to financial statements.

SANTA CRUZ CITY SCHOOLS
MEASURE B GENERAL OBLIGATION BONDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCE
For the Year Ended June 30, 2020

| | |
|---|---|
| Revenues: | |
| Interest | $ 462,516 |
| Other local revenue | 4,950 |
| Total revenues | 467,466 |
| Expenditures: | |
| Current: | |
| Salaries | 48,636 |
| Benefits | 22,679 |
| Books and supplies | 75,400 |
| Contract services | 199,539 |
| Capital outlay | 13,931,802 |
| Total expenditures | 14,278,056 |
| Deficiency of revenues under expenditures | (13,810,590) |
| Other financing sources: | |
| Proceeds from the issuance of debt | 20,400,000 |
| Premiums from the issuance of debt | 204,063 |
| Total other financing sources | 20,604,063 |
| Change in fund balance | 6,793,473 |
| Fund balance, July 1, 2019 | 8,655,860 |
| Fund balance, June 30, 2020 | $ 15,449,333 |

See accompanying notes to financial statements.

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Santa Cruz City Schools (the "District") conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practices within California school districts. The District accounts for its financial transactions in accordance with policies and procedures of the Department of Education's *California School Accounting Manual*. The activities of the Measure B Bonds are recorded along with other activities in the District's Building Fund. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The following is a summary of the more significant accounting policies:

Financial Reporting Entity: The financial statements include the activity and balances of the Measure B General Obligation Bonds, only. The activities of the Measure B General Obligation Bonds are recorded along with other activities in the District's Building Fund. These financial statements are not intended to present the financial position and results of operations of Santa Cruz City Schools as a whole.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The basic financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By State law, the District's Board of Education must adopt a final budget by July 1. A public hearing must be conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Accounting Estimates: The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## NOTE 2 – CASH

At June 30, 2020, Cash in County Treasury totaled $18,286,267.

Cash in County Treasury: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest-bearing Santa Cruz County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

(Continued)

**NOTE 2 – CASH** (Continued)

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2020, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of State law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2020, the District had no concentration of credit risk.

**NOTE 3 – FUND BALANCE CLASSIFICATION**

Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications are nonspendable, restricted, committed, assigned and unassigned. The fund balance of the Measure B General Obligation Bonds is restricted, as described below.

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

**NOTE 4 – PURPOSE OF BOND ISSUANCE**

Bond Authorization: By approval of this proposition by at least 55% of the registered voters voting on the proposition, the Santa Cruz City Schools shall be authorized to issue and sell bonds of up to $68,000,000 in aggregate principal amount.

Purpose of Bonds: The proceeds of the Bonds may be used:

> *"To repair/upgrade neighborhood elementary school classrooms and facilities, including deteriorated roofs, plumbing, and electrical systems; remove hazardous materials; renovate, construct/equip, acquire classrooms, facilities and technology infrastructure to support programs in reading, math, science, arts and technology; improve school safety/security; and replace outdated portables with modern classrooms"*

As required by the California Constitution, the proceeds from the sale of bonds will be used only for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

(Continued)

## NOTE 5 – GENERAL OBLIGATION BOND ISSUANCES

The bonds are general obligations of the District, and Santa Cruz County is obligated to levy ad valorem taxes for the payment of and interest on, the principal of the bonds. The Bond Interest and Redemption Fund is maintained by the County Treasurer and is used to account for both the accumulation of resources from ad valorem tax levies and the payment of interest and redemption of principal of the bonds issued by the District.

Measure B: In February 2017, the District issued General Obligation Bonds, Election 2016, Series A, in the amount of $27,200,000. Repayment of the bonds is made from the ad valorem taxes to be levied annually upon all property subject to taxation by the District. The Bonds bear interest at rates ranging from 3.0% to 5.0% and are scheduled to mature through August 2042.

In July 2019, the District issued General Obligation Bonds, Election 2016, Series B, in the amount of $20,400,000. Repayment of the bonds is made from the ad valorem taxes to be levied annually upon all property subject to taxation by the District. The Bonds bear interest at rates ranging from 3.0% to 5.0% and are scheduled to mature through August 1, 2045.

## NOTE 6 – COVID-19 PANDEMIC IMPACT

In December 2019, a novel strain of coronavirus surfaced (COVID-19) and spread around the world, with resulting business and social disruption. In response to the pandemic and in compliance with various state and local ordinances, the District closed physical campuses and transitioned to a distance learning model. On March 13, 2020, the Governor of California issued Executive Order N-26 – 20, guaranteeing state funding to support the continued payment of salaries and benefits to all employees through June 30, 2020.

The operations and business results of the District could be adversely affected in the future including a reduction in the level of funding and impact to the timing of cash flows. In addition, significant estimates may be adversely impacted by national, state and local events designed to contain the coronavirus. Debt ratings for outstanding issuances may further be impacted. For the 2021 school year, the District is offering instruction in formats consistent with local health guidelines. Throughout the pandemic the District has put into practice a number of safety measures to protect students and employees and will continue to revise them as needed

.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Santa Cruz City Schools
Soquel, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of Santa Cruz City Schools' (the "District") Measure B General Obligation Bonds (the "Bonds") activity included in the Building Fund of the District, as of and for the year ended June 30, 2020, and related notes to the financial statements and have issued our report thereon dated March 2, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Santa Cruz City Schools' internal control over Measure B General Obligation Bond activity financial reporting (internal control) to design audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Santa Cruz City Schools' internal control. Accordingly, we do not express an opinion of the effectiveness of Santa Cruz City Schools' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(Continued)

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Santa Cruz City Schools Measure B General Obligation Bond activity included in the Building Fund of the District's financial statements is free from material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

This purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
March 2, 2021

No matters were reported.

# SANTA CRUZ CITY SCHOOLS

## MEASURE B GENERAL OBLIGATION BONDS
## PERFORMANCE AUDIT

June 30, 2020

SANTA CRUZ CITY SCHOOLS

MEASURE B GENERAL OBLIGATION BONDS
PERFORMANCE AUDIT
June 30, 2020

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SANTA CRUZ CITY SCHOOLS
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PERFORMANCE AUDIT:

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**Crowe LLP**
Independent Member Crowe Global

# INDEPENDENT AUDITOR'S REPORT

Board of Education and Citizens' Bond Oversight Committee
Santa Cruz City Schools
Soquel, California

We have conducted a performance audit of the Santa Cruz City Schools (the "District") Measure B General Obligation Bond funds for the year ended June 30, 2020.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 3 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure B General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIIIA of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Santa Cruz City Schools' compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Santa Cruz City Schools to determine the audit procedures that are appropriate for the purpose of providing a conclusion on the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express any assurance on the internal control.

The results of our procedures indicated that, in all significant respects, Santa Cruz City Schools expended Measure B General Obligation Bond funds for the year ended June 30, 2020 only for the specific projects developed by the District's Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

Crowe LLP

Crowe LLP

Sacramento, California
March 2, 2021

## LEGISLATIVE HISTORY

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, "for the construction, reconstruction, rehabilitation or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities", upon approval by 55% of the electorate.

Education Code Section 15278 provides additional accountability measures:

1. A requirement that the school district establish and appoint members to an independent citizens' oversight committee.
2. A requirement that the school district expend bond funds only for the purposes described in Section 1(b)(3) of Article XIII A of the California Constitution, and ensuring that no funds are used for any teacher or administrative salaries or other school operating expenses.
3. A requirement to conduct an annual independent performance audit required by Section 1(b)(3)C of Article XIII A of the California Constitution.
4. A requirement to conduct an annual independent financial audit required by Section 1(b)(3)D of Article XIII A of the California Constitution.

## SANTA CRUZ CITY SCHOOLS MEASURE B GENERAL OBLIGATION BONDS

On November 8, 2016, the electorate of Santa Cruz City Schools' approved the $68,000,000 Measure B General Obligation Bonds, with greater than 55% of the votes in favor. The summarized text of the ballot language was as follows:

> *"To repair/upgrade neighborhood elementary school classrooms and facilities, including deteriorated roofs, plumbing, and electrical systems; remove hazardous materials; renovate, construct/equip, acquire classrooms, facilities and technology infrastructure to support programs in reading, math, science, arts and technology; improve school safety/security; and replace outdated portables with modern classrooms"*

All bond expenditures are subject to review by a Citizens' Oversight Committee which reports to the public, as provided in Education Code Section 15278 *et seq.*

The financial activity related to the Measure B General Obligation Bonds is recorded in the Fund 21 (Building Fund) in the District's audited financial statements.

In February 2017, the District issued General Obligation Bonds, Election 2016, Series A, in the amount of $27,200,000. Repayment of the bonds is made from the ad valorem taxes to be levied annually upon all property subject to taxation by the District. The Bonds bear interest at rates ranging from 3.0% to 5.0% and are scheduled to mature through August 2042.

In July 2019, the District issued General Obligation Bonds, Election 2016, Series B, in the amount of $20,400,000. Repayment of the bonds is made from the ad valorem taxes to be levied annually upon all property subject to taxation by the District. The Bonds bear interest at rates ranging from 3.0% to 5.0% and are scheduled to mature throught August 2045.

## OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure B General Obligation Bond funds for the year ended June 30, 2020 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Education, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

## SCOPE

The District provided to us a list of all Measure B General Obligation Bond project expenditures for the year ended June 30, 2020 (the "List"). A total of $14,278,056 in expenditures from July 1, 2019 through June 30, 2020 were identified.

## METHODOLOGY

We performed the following procedures to the List of Measure B General Obligation Bond project expenditures for the year ended June 30, 2020:

- Verified the mathematical accuracy of the List.
- Reconciled the list to total bond expenditures as reported by the District in the District's audited Measure B General Obligation Bonds financial statements for the year ended June 30, 2020.
- Selected a sample of expenditures totaling $2,854,704. The sample was selected to provide a representation across specific construction projects, vendors and expenditure amounts. The sample represented approximately 20% of the total expenditure and transfers value, respectively. Verified that the funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects. Verified that the funds which were used to pay for salaries of district employees were allowable per Opinion 04-110 issued on November 9, 2004 by the State of California Attorney General.

## CONCLUSION

The results of our procedures indicated that, in all significant respects, Santa Cruz City Schools expended Measure B General Obligation Bond funds for the year ended June 30, 2020 only for the specific projects developed by the District’s Board of Education and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIIIA of the California Constitution.

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Bond Budget Update

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**BACKGROUND:**
Mark Bartos of Bartos Architecture will present an update on the Bond Measures A and B budgets.

**FISCAL IMPACT:**
Approximately $3,000 Measure A & B (Restricted)

This work is in direct support of the following District goals and their corresponding metrics:

Goal #5: SCCS will maintain a balanced budget and efficient and effective management.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

# Measure A|B Update

## Program Budgets and Expenditure Summary

SANTA CRUZ CITY SCHOOLS | BOARD MEETING – 10 MARCH 2021

BARTOS ARCHITECTURE

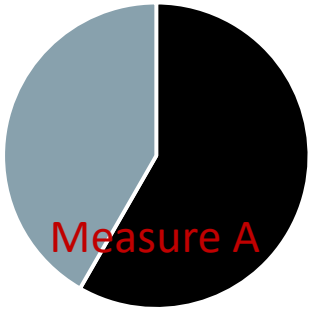
COLLABORATION
ADVOCACY
RESEARCH
EDUCATION

# Measure A | B Update

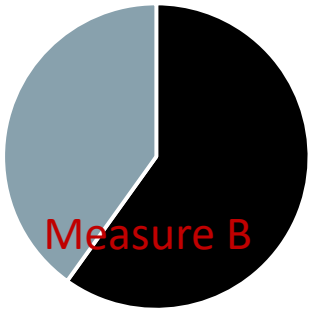
Expenditures

| Program Snapshot | Resource | Expenditures To 01/31/21 | Remaining Resource |
|---|---|---|---|
| Measure A: High Schools | $140,000,000 | $81,661,622 | $58,338,378 |
| Measure B: Elementary Schools | $68,000,000 | $40,740,504 | $27,259,496 |
| Measure A\|B Summary | $208,000,000 | $122,402,126 | $85,597,874 |

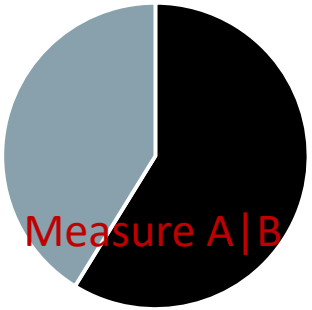
58.3 %




59.9%




58.8%




*The values indicated here are based upon the Bartos Architecture program management database and indicate total expenditures throughout the program.*

*These values are periodically reconciled with District records.*

# Measure A | B Update

Terminology

A ***Resource:*** Funds available to site (including bond and state funds)

B ***Allocation:*** Budgetary allocation based on latest cost estimate, and prioritizations with site teams

C ***Expenditure to Date:*** Expenditures for a given project from November 2016 thru January 2021.

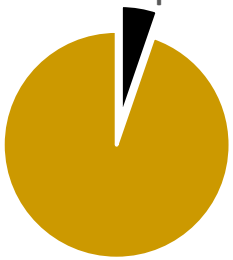
D ***Projected FY 20|21:*** Expenditures anticipated (predicted) from 01 July through 30 June.

E ***Percent Complete:*** Proportion of amount actually expended divided by the total site resource.

F ***Multi Project Overhead:*** 5% of site resource for efforts not related to a specific project.

G ***Utility Infrastructure:*** Site (outside of buildings) utilities. Drainage, Gas, Water, Electrical.

E % Complete

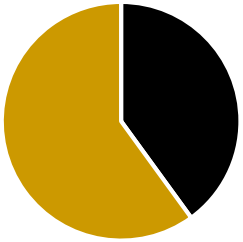


A Current Resource $xx,xxx,xxx

| | B Allocation | C Expenditures To Date | D Projected FY 20\|21 |
|---|---|---|---|
| F Multi Project Overhead | $ | $ | $ |
| Project xyz | $ | $ | $ |
| Project xyz | $ | $ | $ |
| G Utility Infrastructure | $ | $ | $ |
| *Allocated so far* | $ Total | $ Total | $ Total |

Branciforte MS Current Resource $17,093,431

| | Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|
| Multi Project | $200,000 | $118,724 | $46,500 |
| Parking Lot Improvements | $259,330 | $259,330 | - |
| Re-Roof | $1,678,923 | $1,678,923 | - |
| Street Presence | $1,850,000 | $1,123,822 | $930,505 |
| Music/MPR | $2,794,318 | $2,295,329 | $502,610 |
| Library/Admin | $2,700,000 | $217,171 | $1,200,000 |
| Classroom Mod Phase 1 | $3,000,000 | $572,809 | $2,250,000 |
| Relocatable Removal | $400 | $400 | - |
| Utility Infrastructure | $9,245 | $9,245 | - |
| Card Access Security System | $171,183 | $171,183 | $328,817 |
| Data Infrastructure Improvements | $423,137 | $420,013 | $8,669 |
| *Allocated so far* | $13,086,536 | $6,866,950 | $6,332,590 |

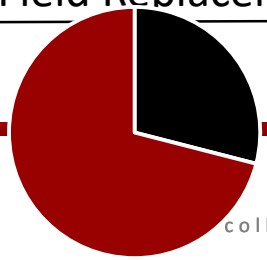


40 % (Total Expenditures to 31 January 2021)

# Measure A | B Update High School Projects Expenditures

Mission Hill Middle School Current Site Resource $17,648,740

| | Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|
| Multi-Project Overhead | $952,206 | $187,584 | $132,866 |
| Front Lawn (Hardscape\|Landscape) | $1,298,161 | $1,298,161 | - |
| Roof Replacement Phase 1 | $1,618,982 | $1,618,982 | - |
| Roof Replacement Phase 2 | $103,181 | $103,181 | - |
| Mod Phase 1 (Permanent walls) | $516,466 | $516,466 | - |
| Mod Phase 2 (Main Building) | $300,000 | $25,858 | $278,566 |
| Mod Phase 3 (Envelope) | $2,200,000 | $33,466 | $2,169,431 |
| New Classroom Building | $5,250,000 | $6,766 | $500,000 |
| Gym Locker Rooms Phase 1 | $158,913 | $158,913 | - |
| Gym Phase 2 (Improve) | $18,901 | $18,901 | - |
| Site Improvements | $269,276 | $56,396 | $220,201 |
| Utility Infrastructure (incl. Power) | $1,000,000 | $271,917 | $825,358 |
| Card Access Security System | $182,277 | $182,277 | - |
| Data Infrastructure Improvements | $398,765 | $398,765 | - |
| Exterior Site Security (Fencing) | $100,000 | - | - |
| Artificial Field Replacement | $2,783,284 | $164,498 | $1,500,000 |
| *Allocated so far* | $17,150,412 | $5,042,131 | $5,626,422 |

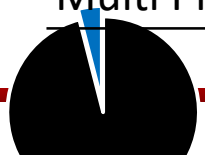


29 %(Total Expenditures to 31 January 2021)

# Measure A | B Update High School Projects Expenditures

Harbor High School Current Resource $28,554,079

| | Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|
| Athletic Field Improvements | $11,894,892 | $11,894,892 | - |
| Pool | $10,689,409 | $10,689,409 | - |
| Re-roof | $2,235,564 | $2,235,564 | - |
| Student Locker Improvements | $257,554 | $257,554 | - |
| Tennis Court Remodel | $181,444 | $181,444 | - |
| New Electrical | $110,971 | $110,971 | - |
| Student Restroom Hand Dryers | $185,790 | $185,790 | - |
| Data Infrastructure Improvements | $867,654 | $867,654 | - |
| Seismic Mitigation Program | $2,170 | $2,170 | - |
| Upper Parking Lot/Drop Off | $21,806 | $21,806 | - |
| Site Infrastructure | $61,841 | $61,841 | - |
| External Security | $110,868 | $110,868 | - |
| Mod 2: Fine Arts | $400,000 | $376,251 | $560,000 |
| Card Access Security System | $423,513 | $318,448 | - |
| Multi Project | $88,468 | $88,468 | - |
| *Allocated so far* | $27,851,945 | $27,547,618 | $194,185 |

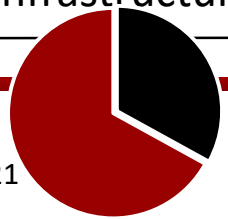


96% (Total Expenditures to 31 January 2021)

# Measure A | B Update

## High School Projects Expenditures

| Santa Cruz HS | Current Resource | $32,072,783 Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|---|
| Multi Project Overhead | | $500,000 | $192,054 | $107,419 |
| Mod Phase 1: (water line\|leaks) | | $732,722 | $732,722 | - |
| Mod Phase 2: (Cafeteria, restroom, classes) | | $5,816,000 | $981,301 | $3,000,000 |
| Mod Phase 3: (Math, Sci, Library) | | $1,750,000 | $151,424 | $500,000 |
| Mod Phase 4: (Main building) | | $3,750,000 | $305,054 | $500,000 |
| ~~CTE Mod Transportation 1~~ Art Class | | $223,468 | $223,468 | - |
| Gym Mod Phase 1: (Finishes, Heat, Misc) | | $1,435,574 | $1,151,504 | $92,569 |
| Gym Mod Phase 2: (entry, locker rooms) | | $5,000,000 | $170,722 | $500,000 |
| New Pool House (restrooms) | | $3,190,477 | $86,912 | $2,500,000 |
| Fields | | $1,437,464 | $1,437,464 | - |
| Sports Complex Upgrades | | $400,000 | $361,857 | $38,256 |
| Re-Roof Phase 1 | | $2,213,939 | $2,213,939 | - |
| Re-Roof Phase 2 | | $396,115 | $396,115 | - |
| Card Access Security System | | $500,000 | $343,169 | $236,410 |
| Data Infrastructure Improvements | | $1,448,073 | $1,448,073 | - |
| Exterior Site Security | | $124,961 | $124,961 | $30,651 |
| Campus Switchgear | | $2,581,994 | $139,698 | $207,207 |
| Utility Infrastructure | | $98,085 | $98,085 | $223,414 |
| | *Allocated so far* | $31,598,873 | $10,558,524 | $7,935,926 |

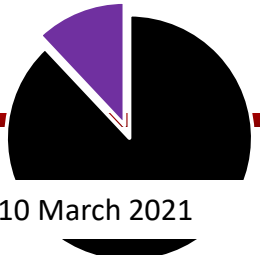


33 %(Total Expenditures to 31 January 2021)

# Measure A | B Update High School Projects Expenditures

Soquel High School Current Resource $34,830,967

| | Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|
| Multi Project | $362,881 | $89,003 | $50,000 |
| Site Infrastructure (safety, elec, drainage) | $3,749,473 | $3,721,551 | - |
| New Snack Shack | $1,874,151 | $1,874,151 | - |
| Tennis Courts | $209,524 | $209,524 | - |
| Mod Phase1:Reverse Tenant Improvement | $1,937,183 | $1,865,100 | - |
| Mod Phase 2 | $12,532,383 | $12,057,091 | $2,307,933 |
| Mod Phase 3: Wing 200 | $339,500 | $339,500 | $1,010 |
| Pool | $7,420,998 | $7,420,998 | $644,078 |
| Fields | $1,527,272 | $1,527,272 | - |
| Card Access Security System | $308,646 | $308,646 | - |
| Interim Housing | $118,542 | $79,317 | - |
| Data Infrastructure Improvements | $905,295 | $899,111 | $63,827 |
| External Site Security | $93,894 | $93,894 | $17,541 |
| Performing Arts Center | $161,113 | $26,722 | - |
| *Allocated so far* | $31,527,480 | $30,511,879 | $3,084,389 |

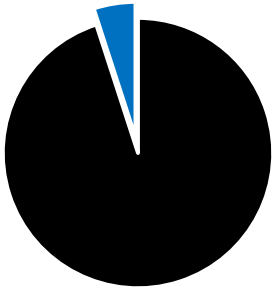


88 %(Total Expenditures to 31 January 2021)

# Measure A | B Update Elementary School Expenditures

Bayview ES Current Resource $12,384,192

| | Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|
| Multi-Project | $52,475 | $52,475 | - |
| Re-Roof | $925,529 | $925,529 | - |
| New WPENS Portable & Sitework | $41,858 | $41,858 | - |
| New Kindergarten Bldg & Sitework | $92,477 | $70,585 | - |
| New Classroom Bldg & Sitework | $4,369,873 | $4,124,671 | $445,202 |
| Modernization Phase 1 | $5,883,654 | $5,737,253 | $1,192,385 |
| Modernization Phase 2 | $125,518 | $3,350 | $222,168 |
| Portable Demolition & Site Work | $83,213 | $83,213 | - |
| Utility Infrastructure | $50,825 | $50,825 | - |
| Card Access Security System | $190,000 | $155,837 | $34,163 |
| Data Infrastructure Improvements | $557,515 | $557,515 | $108,815 |
| | $12,372,937 | $11,803,111 | $2,002,733 |

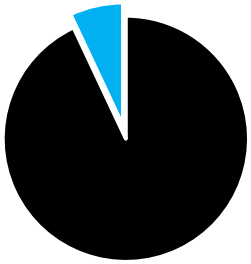


95% (Total Expenditures to 31 January 2021)

# Measure A | B Update Elementary School Expenditures

DeLaveaga ES Current Resource $14,188,861

| | Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|
| Multi-Project Overhead | $60,879 | $60,879 | - |
| New Parking Lot | $1,537,310 | $1,537,310 | - |
| New Classrooms | $4,127,865 | $3,527,591 | $99,409 |
| Re-Roofing Project | $32,994 | $26,395 | $6,599 |
| Mod Phase 1 (Classrooms) | $7,017,663 | $6,708,975 | $2,057,360 |
| Mod Phase 2 (Special spaces) | $346,290 | $346,290 | - |
| Portable Demolition & Site Work | $100,000 | $62,475 | $37,525 |
| Site Infrastructure | $44,965 | $44,965 | - |
| Card Access Security System | $164,560 | $153,233 | $11,327 |
| Data Infrastructure Improvements | $756,334 | $756,334 | - |
| *Allocated so far* | $14,188,861 | $13,224,448 | $2,212,220 |

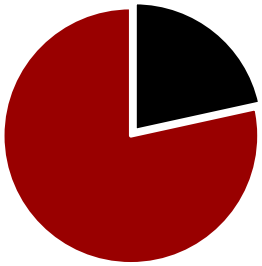


93 % (Total Expenditures to 31 January 2021)

# Measure A | B Update Elementary School Expenditures

Gault ES Current Resource $9,226,851

| | Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|
| Multi Project Overhead | $425,000 | $137,524 | $111,319 |
| Roofing | $798,937 | $798,937 | - |
| Modular Building | $6,898,817 | $76,969 | $3,000,000 |
| Mod Phase 1 Main Building (Water Intrusion) | $99,189 | $99,189 | - |
| Mod Phase 2 Main Building (Carpet) | $100,000 | TBD | TBD |
| Mod Phase 3 : Envelope (paint) | $279,705 | $279,705 | - |
| Utility Infrastructure | $60,798 | $60,798 | - |
| Card Access Security System | $100,001 | $100,001 | - |
| Data Infrastructure Improvements | $464,404 | $464,404 | - |
| *Allocated so far* | $9,226,851 | $2,017,527 | $3,111,319 |

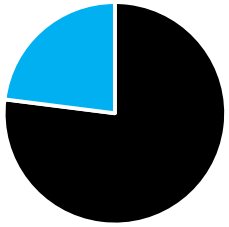


22 % (Total Expenditures to 31 January 2021)

# Measure A | B Update Elementary School Expenditures

Natural Bridges Current Resource $5,421,709

| | Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|
| Multi-Project | $17,266 | $17,266 | - |
| Campus Re-Roofing | $1,537,051 | $1,487,648 | - |
| Gym Mod Ph 1 w/ Parking Lot | $809,077 | $717,548 | - |
| Gym Mod Ph 2 w/ Restroom | $1,706,033 | $1,185,936 | $524,160 |
| Modernization and Repairs | $645,181 | $645,181 | - |
| Utility Infrastructure | $9,336 | $9,336 | - |
| Artificial Field | $106,061 | $97,035 | - |
| *Allocated so far* | $4,830,005 | $4,159,950 | $524,160 |

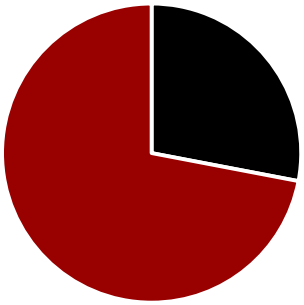


77 % (Total Expenditures to 31 January 2021)

# Measure A | B Update Elementary School Expenditures

Westlake ES Current Resource $13,439,288

| | Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|
| Multi-Project Overhead | $500,000 | $147,067 | $135,437 |
| Re-roof | $2,304,839 | $2,304,839 | $1,349,117 |
| New Upper Classroom | $4,750,000 | $38,020 | TBD |
| Mod Phase 1: Upper Wing | $1,000,000 | $119,871 | $16,393 |
| Mod Phase 2: Lower Wing | $1,000,000 | $103,705 | $12,022 |
| Site Improvements, Sign, Fence, Access | $1,001,981 | $374,819 | $372,485 |
| Utility Infrastructure (incl power) | $1,000,000 | $196,491 | TBD |
| Card Access Security System | $212,363 | $319,253 | $19,358 |
| Data Infrastructure Improvements | $377,097 | $377,097 | $143,815 |
| Lower Parking and Drive | $1,000,000 | $1,725 | - |
| *Allocated so far* | $13,146,280 | $3,802,888 | $2,048,627 |



28% (Total Expenditures to 31 January 2021)

# Measure A | B Update Elementary School Expenditures

Branciforte Small Schools Current Resource $8,579,099

| | Allocation | Expenditures To 01/31/21 | Projected FY 20\|21 |
|---|---|---|---|
| Multi-Project | $56,057 | $56,057 | - |
| Relocate Playground and Lunch Shelter | $582,072 | $582,072 | - |
| PC Classroom | $4,421,635 | $3,220,949 | $529,051 |
| Alternative Family Ed Campus | $1,501,490 | $382,681 | $1,587,554 |
| Mod Phase 1 | $1,540,549 | $473,970 | $250,000 |
| Portable Demolition and Site Work | $100,000 | $53,309 | $37,231 |
| Site Infrastructure | $10,366 | $10,366 | - |
| Card Access Security System | $121,347 | $121,347 | - |
| Data Infrastructure Improvements | $245,583 | $245,583 | - |
| | $8,579,099 | $5,146,334 | $2,403,836 |

60%(Total Expenditures to 31 January 2021)

END

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Bond Performance Audit

**MEETING DATE**: March 10, 2021

**FROM**: Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Take action as appropriate.

**BACKGROUND:**
In January of 2021, the Board asked staff to seek quotes for a potential expanded Proposition 39 Bond Performance Audit.

The Board expressed interest in a cost estimate for a bond program performance audit, both to improve our program and to help the district in public outreach. The request was based on an advertisement by Total Schools Solutions, in the California School Boards Association recent mailing, which advertised a comprehensive bond program assessment.

Reaching out to Total School Solutions, we learned this comprehensive program is **not something they would recommend for SCCS**, and that the audit **as advertised would cost at least $500,000,** across at least two years of ongoing work, with the **possibility of reaching into the millions of dollars**.

TSS explained to our staff that the expansive audit initially referenced by the Board—which is essentially a full layer of project management—was a custom-built project designed for Contra Costa County to handle a bond more than 10 times the size of ours, and that the broad scope of the audit process was necessitated by that district's bankruptcy and a series of fraud and embezzlement cases that had significantly shaken public trust in the school district.

TSS CEO Tahir Ahad commented that this kind of project would be "way more money than SCCS needs to spend," adding that "that's money better spent in the classroom."

For SCCS, TSS instead recommended a scaled-down report taking 45-60 days and 40 staff hours of cooperation from SCCS. At a cost of **$30,900**, the report would center on a review of financial records and documents to ensure work has aligned with the language of our Bonds and that our practices are in accordance with California law & guidelines.

The audit recommended by TSS is far more similar in scope and approach to the audit Santa Cruz City Schools commissions from Crowe, LLP. The Crowe, LLP audit was budgeted at **$12,000** and follows the guidelines and procedures of the Education Audit Appeals Panel (EAAP).

***Both Audits assess:***

- Compliance with ballot language
- Compliance with State Laws & Guidelines
- Labor Compliance Procedures
- Compliance with State, & district policies, formulas & guidelines
- Bidding & Procurement Procedures
- Change Order & Claim Procedures
- Payment Procedures

***The TTS Audit further assesses:***

- State new construction and modernization eligibility
- Design & Construction Schedules & Budgets
- Best practices for procurement of materials and services
- Effectiveness of communication channels to bond program stakeholders
- Public outreach program

As part of our due diligence, staff contacted Total School Solutions (TSS), Dale Scott, Inc. and Curt Pollock for quotes on audit services. Curt Pollock pulled his initial proposal as he was not prepared to offer all of the services outlined by Total Schools Solutions. Dale Scott, Inc. provided a quote of $15,000 for services that parallel our current Crowe, LLP audit while also including:

- Training for the Citizen's Bond Oversight Committee members
- Compliance with bylaws and State Laws and the communication of committee findings through annual reports to the board and the community

Dale Scott anticipates that their audit would require about 10 hours of staff time.

***Staff Recommendation:***
We recommend not engaging an outside firm at this time. While the TSS audit promises to expand our regular audit in two primary ways: assessing our **communication/outreach** and our **program efficiency**, we believe that we are (or shortly will be) addressing these issues independently.

***Communication/Outreach***
We recommend using some of the communications components audited in the sample reports TSS provided to support and inform the development of our bond communication strategy currently being built by the district since the hiring of our new Chief of Communications & Community Engagement. These include: keeping an updated summary of expenditures and completed projects prominent on the website; regular interface with local news outlets to keep the community appraised of bond progress; well organized photo and video materials on site to show bond activity.

We are currently in the process of updating the bond web pages with information related to each school site, including a timeline of all projects completed to date and projects for projected completion. We have also already begun to increase our engagement with local news media to provide a wider outlet of information for Bond activities.

**Program Efficiency**
We believe we currently have a thorough system of both internal and external validation of best practices. Staff continues to work with our attorneys Lozano Smith to provide updated construction documents and procedures. We use Quality Bidders software and Quality Bidders Staff Review to qualify bidders for proper Payroll compliance history, Department of Industrial Relations registration, insurance rating, bonding capacity and financial stability.

Staff creates Public Works Projects Registration (PWC-100) for all contracts and contractors using the Department of Industrial Relations web portal. For Office of Public School Construction eligibility, grant filing and Project Expenditure, Audit, and Closeout Reviews the District is under contract with Hancock Park & DeLong, Inc.. They are also the District liaison with the California Department of Education for plan approval.

**FISCAL IMPACT:**
$0 to $30,900 depending on Board action -- LCFF Base (Unrestricted)

This work is in direct support of the following District goals and their corresponding metrics:

Goal #5: SCCS will maintain a balanced budget and efficient and effective management.

## AGREEMENT FOR CONSULTING SERVICES

## RECITALS

This Agreement for Consulting Services ("Agreement") is entered into this 3rd day of February 2021, by and between the Santa Cruz High School District ("District") and Total School Solutions ("Consultant").

I

District desires to retain a Consultant to perform special services and/or advice specified below. District doesn't employ internal staff or doesn't have any internal staff currently available that is able to perform said services.

II

Consultant is specially trained, experienced and competent to perform such special services and render such advice.

## TERMS

1. **Services**. The Consultant shall perform relevant services and duties to conduct a Measure A bond performance audit for the District.

2. **Independent Contractor Status**. Consultant shall at all times during the term of this agreement serve as an independent contractor, and shall not represent itself, or its employees or contractors, as officers, agents, or employees of the District.

3. **Compensation**. District agrees to pay Consultant for services rendered pursuant to this Agreement a fixed fee of $30,900 including expenses.

   a. All payments required by this agreement shall be made within thirty days of the submission of an invoice to the District. Partial payments for work completed shall be required and made upon receipt of an invoice as described previously. All outstanding payments shall be made within thirty (30) days of the completion of the work delivered in this agreement.

   b. Any additional services requested by the District or due to a condition existing in and/or caused by the District, rendered after prior written approval, shall be billed and reimbursed separately, in accordance with the TSS standard hourly fee schedule. Any out-of-pocket expenses will be billed at actual cost-plus 15 percent. These out of pocket costs include, but are not limited to, telephone, postage, travel and mileage.

   In the event that the district cancels or postpones, a scheduled visit by the Consultant, with less than 48 hours notice, the Consultant shall be paid all expenses actually incurred as well as up to eight hours of time for each person assigned at the appropriate individual hourly rate.

4. **Termination**.

   a. By Consultant: Consultant may, upon thirty (30) days written notice, with or without cause, terminate this Agreement. Upon termination, District shall only be obligated to compensate Consultant for services rendered and hours worked to the date of termination. Written notice by Consultant shall be sufficient to stop further performance of services to

District.

b. By District: District may, upon thirty (30) days written notice, with or without cause, terminate this Agreement. Upon termination, District shall only be obligated to compensate Consultant for the percentage (progress billing) of services rendered (hours worked if an hourly contract), and any expenses incurred, to the date of the termination. Written notice by District shall be sufficient to stop further performance of services by Consultant.

c. Consultant shall be relieved of the obligation to perform, and District shall not recover any damages, in the event that Consultant is prevented from performing by act of God or nature, fire, union strike, lockout, or seizure of materials, products, plants, facilities, or other such condition, upon satisfactory evidence being presented to District.

5. **Indemnification**. Consultant shall indemnify and hold harmless the District, their agents, representatives, officers, consultants, employees, trustees, governing board, and volunteers from any and all demands, losses, liabilities, claims, suits, and actions of any kind, nature, and description, including, but not limited to, personal injury, death, property damage, and consultants' and/or attorneys' fees and costs, directly or indirectly arising out of, connected with, or resulting from the performance of the Agreement or from any activity, work, permitted, or suffered to be done by the Consultant in conjunction with this Agreement, unless the claims are caused by the gross negligence or willful misconduct of parties wholly unconnected to the Consultant.

   The District shall indemnify and hold harmless the Consultant, its officers and employees from any and all demands, losses, liabilities, claims, suits, and actions arising from the gross negligence or willful misconduct of the District, its agents, representatives, officers, consultants, employees, trustees, governing board, and volunteers.

6. **Insurance**. The Consultant shall procure and maintain at all times during the term of this agreement insurance required of an independent contractor.

7. **Notice**. Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, or facsimile transmission, addressed as follows:

| **District** | **Consultant** |
|---|---|
| Santa Cruz City High School District | Total School Solutions |
| 133 Mission Street, Ste. 100 | 4751 Mangels Boulevard |
| Santa Cruz, CA 95060 | Fairfield, CA 94534 |
| ATTN: Jim Monreal | ATTN: Tahir Ahad |
| Assistant Superintendent, Business Services | President |

   Any notice personally given or sent by facsimile transmission shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) days after deposit in the United States mail.

8. **Integration/Entire Agreement of Parties**. This Agreement constitutes the entire agreement between the Parties and supersedes any and all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument signed by the party against whom enforcement is sought.

9. **California Law**. This Agreement shall be governed by the laws of the State of California.

10. **Waiver**. The waiver by either party of any breach of the terms of this agreement shall not be deemed to waive the requirement of such term, covenant, or condition in whole or in part.

11. **Severability**. If any term, condition or provision of this Agreement is held invalid or illegal by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

12. **Incorporation of Recitals and Exhibits**. The recitals and each exhibit attached hereto are incorporated herein by reference.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date indicated below.

| **Santa Cruz City High School District** | **Total School Solutions, Consultant** |
|---|---|
| By: _____ | By: _____ |
| Title: Assistant Superintendent, Business Services | Title: President |
| Dated: _____ | Dated: ___February 3, 2021__ |

DS&C

650 CALIFORNIA ST. SUITE 2050
SAN FRANCISCO, CA 94108
WWW.DALESCOTT.COM

January 28, 2021

Board of Trustees
c/o Jim Monreal, Assistant Superintendent, Business Services
Santa Cruz City Schools
133 Mission Street, Suite 100
Santa Cruz, CA, 95060

**Re: Bond Oversight Committee Assistance**

Ladies and Gentlemen:

Dale Scott & Company ("DS&C") proposes to Santa Cruz City Schools this first Addendum to DS&C's *Agreement for Financial Advisory/Continuing Disclosure/ADTR Services* dated December 15, 2020 ("Agreement"), as presented in the attached Exhibit A. Upon the District's acceptance by signature below, the terms of this Addendum shall be effective as of the date written below and shall be incorporated into the Agreement to the same extent as if set forth therein.

Except as set forth in this Addendum, the Agreement are unaffected and shall continue in full force and effect in accordance with its terms. If there is a conflict between this Addendum and the Agreements, the terms of this Addendum will prevail.

Sincerely,

Mark Farrell
Sr. Financial Advisor
Dale Scott & Company

Accepted:

Name:

Title:

Date:

DS&C

Exhibit A: First Addendum to Financial Advisory/Continuing Disclosure/ADTR Services Agreement

Section I of the Agreement is amended by adding the following italicized language:

f. ***Independent Citizens' Bond Oversight Committee Assistance.*** *DS&C shall assist the District in regards to its independent Citizens' Bond Oversight Committee ("CBOC") as follows:*
   i. ***Member Recruitment and Selection.*** *Assist the District in the recruitment, interview and selection of CBOC members including the search for specific member categories and replacement due to resignation or term-limits*
   ii. ***Member Education.*** *Provide on-going education to CBOC members regarding:*
      - *Fundamentals of general obligation (GO) bond finance*
      - *An overview of the various uses of GO bonds by California K-14 districts for facility construction, improvements and technology*
      - *Specific challenges faced by the district regarding its bond funding program*
      - *An annual review of changes in the district's assessed valuation and estimated tax rates*

      *Education seminars to be provided as needed to the committee as a whole as well as individually to newly appointed members.*
   iii. ***Annual Reports.*** *Assist the CBOC in the drafting of:*
      - *An annual report(s) to be submitted to the District's Board of Trustees*
      - *An annual report(s) to the community regarding the District's bond program(s) and CBOC activities suitable for electronic and/or US mail*
   iv. ***Bylaws Review and Compliance.*** *Provide an annual report to the CBOC and District staff to include:*
      - *Review of CBOC Bylaws and proposed amendments as needed*
      - *Review of District and CBOC compliance with California state laws including CBOC membership and public access to CBOC reports and documents*

Section V of the Agreement is amended by adding the following italicized language:

i. ***Independent Citizens' Bond Oversight Committee Assistance.*** *Fees for such services shall be calculated as follows:*
   i. *For a single GO bond authorization, an annual fee of $15,000*
   ii. *For each additional GO bond authorization, an annual fee of $5,000*

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** 2020-21 Second Interim Financial Report

**MEETING DATE:** March 10, 2021

**FROM:** Jim Monreal, Assistant Superintendent, Business Services

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION**:
Approve the 2020-21 Second Interim Report with a Positive Certification. A positive certification is assigned when the District will meet its financial obligations for the current year and the two subsequent fiscal years.

**BACKGROUND:**
The Board receives three statutorily mandated reports of the financial status of the District during the year:

| Report | Period Covered | Report to Board on |
|---|---|---|
| First Interim | 7/1/20-10/31/20 | 12/15/20 |
| Second Interim | 7/1/20-1/31/21 | 3/10/21 |
| Year-End | 7/1/20-6/30/21 | 6/16/21 |

Enclosed is the 2020-21 Second Interim Financial Report for all funds. The report on the State SACS forms is included in this board book and is available in the Business Office for viewing.

**FISCAL IMPACT**:
**Revenue:**

| | |
|---|---|
| Local Control Funding Formula (LCFF) revenue sources increased | $88K |
| Federal revenue increased | $24K |
| State revenue increased | $1.7M |
| Local revenue increased | $341K |

**Expenditures:**

| | |
|---|---|
| Certificated salaries decreased | ($335K) |
| Classified salaries increased | $29K |
| Employee Benefits increased | $1.4M |
| Books and supplies decreased | ($953K) |
| Services and other operating expenditures increased | $529K |
| Capital outlay decreased | ($4K) |

# Second Interim Narrative

*The Second Interim Fiscal Status Report for period ending on January 31, 2021 provides a comprehensive view of the activity which occurred from July 1, 2020 to January 31, 2021, highlighting adjustments to the 2020-2021 1st Interim Budget.*

## REVENUE

**Local Control Funding Formula (LCFF) Revenue Sources**

LCFF Source projections have increased $88,043 from $70,027,568 to $70,115,611 since the 1st Interim budget. This increase was driven by enrollment updates.

**Federal Revenues**

Federal revenue projections increased $23,923 from $8,057,286 to $8,081,209 since the 1st Interim budget. This adjustment was for changes in allocation amounts in Title I, Title II, Title IV, Medical and Special Ed Preschool.

**State Revenue**

State Revenue projections have increased $1,680,762 from $5,292,116 to $6,972,878 since the 1st Interim budget. This increase was to budget the amount of the estimated *STRS on behalf* for 2020-21 which increased from $1,922,649 to $3,603,411.

**Other Local Revenue**

Other Local Revenue increased $341,014 from $8,476,713 to $8,817,727.

Samples of Sources are as follows:

- Parcel Tax <$25,564>
- Donations $133,552
- Special Education AB602 revenue pass-through $57,949 increased for Secondary
- Special Education AB602 revenue pass-through $174,202 increased for Elementary

## EXPENDITURES

**Certificated Salaries**

Certificated Salaries decreased $334,848 from $37,674,480 to $37,339,632 as salaries were adjusted from projected to actuals, including reductions to substitute costs and extra work agreements.

**Classified Salaries**

Classified Salaries increased $29,369 from $12,693,410 to $12,722,779 as salaries were adjusted

from projected to actuals, substitute costs and extra work agreements.

**Employee Benefits**

Employee Benefits increased $1,422,902 from $22,362,483 to $23,785,385 as new hires were adjusted from projected to actuals.

- STRS $1,506,025 *(STRS On behalf)*
- PERS $103,210
- OASDI/Medicare/Alternative <$4,039>
- Health and Welfare decreased <$66,725>
- Workers Comp <$8,848>
- Retirees <$106,576>

**Books and Supplies**

Books and Supplies decreased $953,336 from $10,168,356 to $9,215,020.

- Approved Textbooks $31,985
- Books Other Than Textbooks $33,740
- Materials and Supplies ($1,156,960) mainly LCFF Supplemental
- Non-capitalized Equipment $137,899

**Services and Other Operating Expenditures**

Services and Other Operating Expenditures increased $529,473 from $12,783,038 to $13,312,511.

- Sub agreements for Services $21,669
- Travel and Conferences $44,872 -Computer Science, Title 2
- Insurance $79,516
- Rentals, Leases, and Repairs $335,819
- Professional/Consulting Services and Operating Expenditures ($84,777)
- Communications $131,626 (hotspots)

**Capital Outlay**

Capital Outlay Expenditures decreased by $4,326 from $484,471 to $480,145.

- Equipment $300
- Equipment Replacement ($4,626)

This item is in direct support of the following district goals and their corresponding metrics:

Goal #5: SCCS will maintain a balanced budget and efficient and effective management.

# 2020-21 Second Interim Report

March 10, 2021

# Recent News from Sacramento

- Increase in one-time revenues from the State
- Ongoing negotiations on revenue distribution from the Governor's January Budget
- Discussion on fund distribution to support pandemic costs and reopening of schools – negotiated 03/01/21
- Ongoing negotiations of a federal stimulus package
- Increase in Pension costs projected in 2022-23
- Decline in enrollment and unduplicated counts present funding challenges to the state and schools
- Increase discussion of challenges in the out years due to economic effects of the pandemic

# Certification

- Positive Certification – Certifies that the District will be able to meet its financial obligation for the current and subsequent two fiscal years.

- Santa Cruz City Schools 2nd Interim 2020-21 is self-certified as “Positive”

# 2nd Interim Adjustments

Changes in Revenue:

Local Control Funding Formula (LCFF) Sources increased by $88,043

- Driven by enrollment updates

Federal Revenue increased by $23,923

- Changes in Title I, Title II, Title IV, Medi-Cal and Special Ed Preschool

State Revenue increased by $1,680,762

- STRS On Behalf for 2020-21 increased (mandatory entry)

Local Revenue increased by $341,014

- Increases in Special Education & Donations

# 2nd Interim Adjustments

Changes in Expenditures:

Certificated Salaries decreased by $334,848

- Associated with a variety of position control changes, substitute costs and extra work agreements

Classified Salaries increased by $29,369

- Mainly attributed to position control changes, extra work agreements, and substitute costs

Employee Benefits increased by $1,422,902

- Updated STRS On Behalf estimate for 2020-21 $1.6M increase (mandatory entry)

# 2nd Interim Adjustments

Changes in Expenditures:

Books and Supplies decreased by $953,336

- Updated Materials/Supplies and Non-capitalized equipment to projected actuals
- Fewer LCFF Supplemental resources were spent as CARES and Learning Loss Mitigation Funds needed to be spent by specified deadlines

Services and Operating increased by $529,473

- Updated professional/consulting services in special education and in travel/conferences, rentals/leases/repairs, and hotspots

Capital Outlay decreased by $4,326

- Equipment and equipment replacements changes to actual costs.

# Changes in Fund Balance 2020-21

| | 1st Interim | 2nd Interim | Change |
|---|---|---|---|
| Beg Fund Balance | $17,822,562 | $17,822,562 | $0 |
| Surplus/(Deficit) | ($2,137,917) | ($1,112,946) | $1,024,971 |
| Ending Fund Balance | $15,684,645 | $16,709,616 | $1,024,971 |
| | | | |
| Restricted | $591,543 | $590,942 | ($601) |
| 3% Reserve | $2,894,748 | $2,928,011 | $33,263 |
| Assigned | $6,771,875 | $6,111,178 | ($660,697) |
| Undesignated | $5,426,479 | $7,079,485 | $1,653,006 |
| % Unrestricted Reserve | 8.62% | 10.25% | 1.63% |

# Learning Loss Mitigation Funds (LLMF)

$4,899,963 District received in **(LLMF) Learning Loss Mitigation Funds**

$878,924 - Resource 3210 Elementary & Secondary School Emergency Relief
Spend by September 30, 2022

$403,890 - Resource 3215 Governor's Emergency Relief Fund
Spend by September 30, 2022

$2,999,833 - Resource 3220 Coronavirus Relief Funds, LCFF & Supplemental
Spend by June 30, 2021

$106,435 - Resource 7388 COVID-19
Spend by Open

$510,881 - Resource 7420 PROP 98
Spend by June 30, 2021

# Multi-Year Projection (MYP)

Key Revenue Assumption Changes

- 3.84% Cost-of-Living Adjustment (COLA) for 2021-22 and 1.28% for 2022-23 using School Services of California
- Adjustments to Revenues and Expenditures noted previously included in updated Multi-year Projection

# 2nd Interim Multi Year Projection

| 2/23/2021 | Zero COLA 2020/21 Projected Unrestricted | Restricted | Total |
|---|---|---|---|
| **Revenue** | | | |
| LCFF Sources | 70,115,611 | 0 | 70,115,611 |
| Federal Revenue | 0 | 8,081,209 | 8,081,209 |
| State Revenue | 1,174,757 | 5,798,121 | 6,972,878 |
| Local Revenue | 7,191,044 | 1,626,683 | 8,817,727 |
| **Total Revenue** | 78,481,412 | 15,506,013 | 93,987,425 |
| **Expenditures** | | | |
| Certificated | 29,701,620 | 7,638,012 | 37,339,632 |
| Classified | 8,829,306 | 3,893,473 | 12,722,779 |
| Benefits | 15,350,513 | 8,434,872 | 23,785,385 |
| Books & Supplies | 1,835,102 | 7,379,918 | 9,215,020 |
| Services, Other Ops | 6,613,120 | 6,699,391 | 13,312,511 |
| Capital Outlay | 226,884 | 253,261 | 480,145 |
| Other Outgo | 25,362 | 0 | 25,362 |
| Direct/Indirect Support | (769,301) | 769,301 | 0 |
| **Total Expenditures** | 61,812,606 | 35,068,228 | 96,880,834 |
| **Excess/Deficiency** | **16,668,806** | **(19,562,215)** | **(2,893,409)** |

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| **Revenue** | | | |
| **Other Financing** | 0 | | |
| Transfers In | 2,500,000 | 0 | 2,500,000 |
| Transfers Out | 719,537 | 0 | 719,537 |
| Contributions To Restr. | (17,533,112) | 17,533,112 | 0 |
| **Transfers/Contributions** | (15,752,649) | 17,533,112 | 1,780,463 |
| | 0 | 0 | 0 |
| **Net Inc/Dcr to Fund Balance** | **916,157** | **(2,029,103)** | **(1,112,946)** |
| **Beg Fund Balance** | 16,126,910 | 1,695,652 | 17,822,562 |
| Audit Adjustments | | | 0 |
| **Ending Fund Balance** | **17,043,067** | (333,451) | **16,709,616** |
| Legally Restricted/Designated | 67,704 | 523,238 | 590,942 |
| Unrestricted Reserve: | | | |
| Reserve 3% Econ. Uncert. | 2,928,011 | | 2,928,011 |
| Reserve for 21-22 Deficit | 22,053 | | 22,053 |
| Reserve for 22-23 Deficit | 2,115,084 | | 2,115,084 |
| Reserve for 23-24 Deficit | 3,974,041 | | 3,974,041 |
| LCFF Supplemental | 920,000 | | 920,000 |
| Undesignated | 7,016,174 | (856,689) | 6,159,485 |
| % Unrestricted Reserve | | | 9.31% |

# 2nd Interim Multi Year Projection

| 2/23/2021 | 3.84% COLA 2021/22 Projected Unrestricted | Restricted | Total |
|---|---|---|---|
| **Revenue** | | | |
| LCFF Sources | 72,284,509 | 0 | 72,284,509 |
| Federal Revenue | 0 | 3,628,439 | 3,628,439 |
| State Revenue | 1,174,757 | 4,798,244 | 5,973,001 |
| Local Revenue | 7,088,021 | 1,624,420 | 8,712,441 |
| **Total Revenue** | 80,547,287 | 10,051,103 | 90,598,390 |
| **Expenditures** | | | |
| Certificated | 30,145,820 | 7,345,548 | 37,491,368 |
| Classified | 8,990,225 | 3,802,752 | 12,792,977 |
| Benefits | 16,491,466 | 8,682,531 | 25,173,997 |
| Books & Supplies | 1,835,102 | 2,260,627 | 4,095,729 |
| Services, Other Ops | 6,962,294 | 5,465,120 | 12,427,414 |
| Capital Outlay | 226,884 | 253,261 | 480,145 |
| Other Outgo | 25,362 | 0 | 25,362 |
| Direct/Indirect Support | (781,639) | 781,639 | 0 |
| **Total Expenditures** | 63,895,514 | 28,591,478 | 92,486,992 |
| **Excess/Deficiency** | **16,651,773** | **(18,540,375)** | **(1,888,602)** |

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| **Other Financing** | 0 | | |
| Transfers In | 2,500,000 | 0 | 2,500,000 |
| Transfers Out | 300,000 | 0 | 300,000 |
| Contributions To Restr. | (18,873,826) | 18,873,826 | 0 |
| **Transfers/Contributions** | (16,673,826) | 18,873,826 | 2,200,000 |
| | 0 | 0 | 0 |
| **Net Inc/Dcr to Fund Balance** | **(22,053)** | **333,451** | **311,398** |
| **Beg Fund Balance** | 17,043,067 | (333,451) | 16,709,616 |
| Audit Adjustments | | | 0 |
| **Ending Fund Balance** | **17,021,014** | (0) | **17,021,014** |
| Legally Restricted/Designated | 67,704 | 0 | 67,704 |
| Unrestricted Reserve: | | | |
| Reserve 3% Econ. Uncert. | 2,783,610 | | 2,783,610 |
| Reserve for 21-22 Deficit | 0 | | 0 |
| Reserve for 22-23 Deficit | 2,115,084 | | 2,115,084 |
| Reserve for 23-24 Deficit | 3,974,041 | | 3,974,041 |
| LCFF Supplemental | 450,000 | | 450,000 |
| Undesignated | 7,630,576 | (0) | 7,630,575 |
| % Unrestricted Reserve | | | 11.22% |

# 2nd Interim Multi Year Projection

| 2/23/2021 | 1.28% COLA Using SSC | | |
|---|---|---|---|
| | 2022/23 | | |
| | Projected | | |
| | Unrestricted | Restricted | Total |
| **Revenue** | | | |
| LCFF Sources | 72,494,733 | 0 | 72,494,733 |
| Federal Revenue | 0 | 3,628,439 | 3,628,439 |
| State Revenue | 1,174,757 | 4,798,244 | 5,973,001 |
| Local Revenue | 7,053,571 | 1,624,420 | 8,677,991 |
| **Total Revenue** | 80,723,061 | 10,051,103 | 90,774,164 |
| **Expenditures** | | | |
| Certificated | 30,589,658 | 7,455,328 | 38,044,986 |
| Classified | 9,154,363 | 3,875,717 | 13,030,080 |
| Benefits | 17,890,358 | 9,184,008 | 27,074,366 |
| Books & Supplies | 1,835,102 | 2,267,135 | 4,102,237 |
| Services, Other Ops | 6,866,952 | 5,465,120 | 12,332,072 |
| Capital Outlay | 226,884 | 253,261 | 480,145 |
| Other Outgo | 25,362 | 0 | 25,362 |
| Direct/Indirect Support | (801,571) | 801,571 | 0 |
| **Total Expenditures** | 65,787,108 | 29,302,140 | 95,089,248 |
| **Excess/Deficiency** | **14,935,953** | **(19,251,037)** | **(4,315,084)** |

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| **Other Financing** | 0 | | |
| Transfers In | 2,500,000 | 0 | 2,500,000 |
| Transfers Out | 300,000 | 0 | 300,000 |
| Contributions To Restr. | (19,251,037) | 19,251,037 | 0 |
| **Transfers/Contributions** | (17,051,037) | 19,251,037 | 2,200,000 |
| | 0 | 0 | 0 |
| **Net Inc/Dcr to Fund Balance** | **(2,115,084)** | **0** | **(2,115,084)** |
| **Beg Fund Balance** | 17,021,014 | (0) | 17,021,014 |
| Audit Adjustments | | | 0 |
| **Ending Fund Balance** | **14,905,930** | (0) | **14,905,930** |
| Legally Restricted/Designated | 67,704 | 0 | 67,704 |
| Unrestricted Reserve: | | | |
| Reserve 3% Econ. Uncert. | 2,861,677 | | 2,861,677 |
| Reserve for 21-22 Deficit | 0 | | 0 |
| Reserve for 22-23 Deficit | 0 | | 0 |
| Reserve for 23-24 Deficit | 3,974,041 | | 3,974,041 |
| LCFF Supplemental | 450,000 | | 450,000 |
| Undesignated | 7,552,508 | (0) | 7,552,508 |
| % Unrestricted Reserve | | | 10.92% |

# Fund Balances

Fund 11 Adult Education - $49,320

Fund 14 Deferred Maintenance - $66,205

Fund 20 Special Reserve for Postemployment Benefits (OPEB) - $9,929

Per Actuarial study OPEB Liability is $16,897,030 with a pay as you go of $780,413

Fund 21 Elementary Bond - $20,400,000 projected to issue Series C in 2021-22
Fund 21 Secondary Bond - $42,000,000 projected to issue Series C in 2021-22

# Fund Balances

Fund 21 Redevelopment Agency Elementary - $4,158,188
Fund 21 Redevelopment Agency Secondary - $4,453,873

- $3,000,000 in funds set aside in secondary for performing arts center
- Move to Fund 40 – Special Reserve post 2nd Interim

Fund 25 Capital Facilities (Developer Fees) - $427,205

Fund 40 Special Reserve for Capital Outlay Projects - $21,428

Fund 56 – Debt Service Fund created post 2nd Interim

Fund 73 Foundation Trust (Scholarships) - $1,923,372

# Fund 13 Cafeteria

| Revenues | | | Expenses | |
|---|---|---|---|---|
| Beg Fund Balance | $57,626 | | | |
| Federal | $713,000 | | Classified Salaries | $703,483 |
| State | $75,000 | | Employee Benefits | $552,113 |
| Local | $117,556* | | Books & Supplies | $355,209 |
| Total | $963,182 | | Services | $37,522 |
| Contribution | $719,537 | | Capital Outlay | $16,597 |
| Total | $1,682,719 | | Total | $1,664,924 |
| *included in Local is | $20,703 | | | |

# Next Steps

Elementary & Secondary School Emergency Relief (ESSER) II Funds – Resource 3212

Elementary $983,897
Secondary $2,653,996 (post 2nd Interim)

State Senate Bill 86 will provide additional revenue (negotiated 03/01/21)
– More details will be released soon

March 2021- Preliminary Certificated and Classified Staffing reviews

May 20, 2021- Governor's May Revise

June 2, 2021
- Local Control and Accountability Plan (LCAP) Hearing
- Budget Hearing

June16, 2021
- Local Control and Accountability Plan (LCAP) Adoption
- Budget Adoption/Excess Balances Report

# Recommended Board Action

- Approve the 2020-21 2nd Interim Report with a Positive Certification

# Questions

"The best way to cheer yourself is to try to cheer someone else up" – Mark Twain

*Santa Cruz City Schools*

# Multi Year Projection

## *2020-21 2nd Interim Budget*

| 2/23/2021 | Zero COLA | | | 3.84% COLA | | | 1.28% COLA Using SSC | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2020/21 | | | 2021/22 | | | 2022/23 | | |
| | Unrestricted | Projected Restricted | Total | Unrestricted | Projected Restricted | Total | Unrestricted | Projected Restricted | Total |
| **Revenue** | | | | | | | | | |
| LCFF Sources | 70,115,611 | 0 | 70,115,611 | 72,284,509 | 0 | 72,284,509 | 72,494,733 | 0 | 72,494,733 |
| Federal Revenue | 0 | 8,081,209 | 8,081,209 | 0 | 3,628,439 | 3,628,439 | 0 | 3,628,439 | 3,628,439 |
| State Revenue | 1,174,757 | 5,798,121 | 6,972,878 | 1,174,757 | 4,798,244 | 5,973,001 | 1,174,757 | 4,798,244 | 5,973,001 |
| Local Revenue | 7,191,044 | 1,626,683 | 8,817,727 | 7,088,021 | 1,624,420 | 8,712,441 | 7,053,571 | 1,624,420 | 8,677,991 |
| **Total Revenue** | 78,481,412 | 15,506,013 | 93,987,425 | 80,547,287 | 10,051,103 | 90,598,390 | 80,723,061 | 10,051,103 | 90,774,164 |
| **Expenditures** | | | | | | | | | |
| Certificated | 29,701,620 | 7,638,012 | 37,339,632 | 30,145,820 | 7,345,548 | 37,491,368 | 30,589,658 | 7,455,328 | 38,044,986 |
| Classified | 8,829,306 | 3,893,473 | 12,722,779 | 8,990,225 | 3,802,752 | 12,792,977 | 9,154,363 | 3,875,717 | 13,030,080 |
| Benefits | 15,350,513 | 8,434,872 | 23,785,385 | 16,491,466 | 8,682,531 | 25,173,997 | 17,890,358 | 9,184,008 | 27,074,366 |
| Books & Supplies | 1,835,102 | 7,379,918 | 9,215,020 | 1,835,102 | 2,260,627 | 4,095,729 | 1,835,102 | 2,267,135 | 4,102,237 |
| Services, Other Ops | 6,613,120 | 6,699,391 | 13,312,511 | 6,962,294 | 5,465,120 | 12,427,414 | 6,866,952 | 5,465,120 | 12,332,072 |
| Capital Outlay | 226,884 | 253,261 | 480,145 | 226,884 | 253,261 | 480,145 | 226,884 | 253,261 | 480,145 |
| Other Outgo | 25,362 | 0 | 25,362 | 25,362 | 0 | 25,362 | 25,362 | 0 | 25,362 |
| Direct/Indirect Support | (769,301) | 769,301 | 0 | (781,639) | 781,639 | 0 | (801,571) | 801,571 | 0 |
| **Total Expenditures** | 61,812,606 | 35,068,228 | 96,880,834 | 63,895,514 | 28,591,478 | 92,486,992 | 65,787,108 | 29,302,140 | 95,089,248 |
| **Excess/Deficiency** | **16,668,806** | **(19,562,215)** | **(2,893,409)** | **16,651,773** | **(18,540,375)** | **(1,888,602)** | **14,935,953** | **(19,251,037)** | **(4,315,084)** |
| **Other Financing** | 0 | | | 0 | | | 0 | | |
| Transfers In | 2,500,000 | 0 | 2,500,000 | 2,500,000 | 0 | 2,500,000 | 2,500,000 | 0 | 2,500,000 |
| Transfers Out | 719,537 | 0 | 719,537 | 300,000 | 0 | 300,000 | 300,000 | 0 | 300,000 |
| Contributions To Restr. | (17,533,112) | 17,533,112 | 0 | (18,873,826) | 18,873,826 | 0 | (19,251,037) | 19,251,037 | 0 |
| **Transfers/Contributions** | (15,752,649) | 17,533,112 | 1,780,463 | (16,673,826) | 18,873,826 | 2,200,000 | (17,051,037) | 19,251,037 | 2,200,000 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Net Inc/Dcr to Fund Balance** | **916,157** | **(2,029,103)** | **(1,112,946)** | **(22,053)** | **333,451** | **311,398** | **(2,115,084)** | **0** | **(2,115,084)** |
| **Beg Fund Balance** | 16,126,910 | 1,695,652 | 17,822,562 | 17,043,067 | (333,451) | 16,709,616 | 17,021,014 | (0) | 17,021,014 |
| Audit Adjustments | | | 0 | | | 0 | | | 0 |
| **Ending Fund Balance** | **17,043,067** | (333,451) | **16,709,616** | **17,021,014** | (0) | **17,021,014** | **14,905,930** | (0) | **14,905,930** |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Legally Restricted/Designated | 67,704 | 523,238 | 590,942 | 67,704 | 0 | 67,704 | 67,704 | 0 | 67,704 |
| Unrestricted Reserve: | | | | | | | | | |
| Reserve 3% Econ. Uncert. | 2,928,011 | | 2,928,011 | 2,783,610 | | 2,783,610 | 2,861,677 | | 2,861,677 |
| Reserve for 21-22 Deficit | 22,053 | | 22,053 | 0 | | 0 | 0 | | 0 |
| Reserve for 22-23 Deficit | 2,115,084 | | 2,115,084 | 2,115,084 | | 2,115,084 | 0 | | 0 |
| Reserve for 23-24 Deficit | 3,974,041 | | 3,974,041 | 3,974,041 | | 3,974,041 | 3,974,041 | | 3,974,041 |
| LCFF Supplemental | 920,000 | | 920,000 | 450,000 | | 450,000 | 450,000 | | 450,000 |
| Undesignated | 7,016,174 | (856,689) | 6,159,485 | 7,630,576 | (0) | 7,630,575 | 7,552,508 | (0) | 7,552,508 |
| % Unrestricted Reserve | | | 9.31% | | | 11.22% | | | 10.92% |

G = General Ledger Data; S = Supplemental Data

| Form | Description | 2020-21 Original Budget | 2020-21 Board Approved Operating Budget | 2020-21 Actuals to Date | 2020-21 Projected Totals |
|---|---|---|---|---|---|
| | | Data Supplied For: | | | |
| 01I | General Fund/County School Service Fund | GS | GS | GS | GS |
| 08I | Student Activity Special Revenue Fund | | | | |
| 09I | Charter Schools Special Revenue Fund | | | | |
| 10I | Special Education Pass-Through Fund | | | | |
| 11I | Adult Education Fund | G | G | G | G |
| 12I | Child Development Fund | | | | |
| 13I | Cafeteria Special Revenue Fund | G | G | G | G |
| 14I | Deferred Maintenance Fund | G | G | G | G |
| 15I | Pupil Transportation Equipment Fund | | | | |
| 17I | Special Reserve Fund for Other Than Capital Outlay Projects | | | | |
| 18I | School Bus Emissions Reduction Fund | | | | |
| 19I | Foundation Special Revenue Fund | | | | |
| 20I | Special Reserve Fund for Postemployment Benefits | G | G | G | G |
| 21I | Building Fund | G | G | G | G |
| 25I | Capital Facilities Fund | G | G | G | G |
| 30I | State School Building Lease-Purchase Fund | | | | |
| 35I | County School Facilities Fund | | | | |
| 40I | Special Reserve Fund for Capital Outlay Projects | G | G | G | G |
| 49I | Capital Project Fund for Blended Component Units | | | | |
| 51I | Bond Interest and Redemption Fund | | | | |
| 52I | Debt Service Fund for Blended Component Units | | | | |
| 53I | Tax Override Fund | | | | |
| 56I | Debt Service Fund | | | | |
| 57I | Foundation Permanent Fund | | | | |
| 61I | Cafeteria Enterprise Fund | | | | |
| 62I | Charter Schools Enterprise Fund | | | | |
| 63I | Other Enterprise Fund | | | | |
| 66I | Warehouse Revolving Fund | | | | |
| 67I | Self-Insurance Fund | | | | |
| 71I | Retiree Benefit Fund | | | | |
| 73I | Foundation Private-Purpose Trust Fund | G | G | G | G |
| 76I | Warrant/Pass-Through Fund | | | | |
| 95I | Student Body Fund | | | | |
| AI | Average Daily Attendance | S | S | | S |
| CASH | Cashflow Worksheet | | | | S |
| CHG | Change Order Form | | | | |
| CI | Interim Certification | | | | S |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | | | | GS |
| ICR | Indirect Cost Rate Worksheet | | | | S |
| MYPI | Multiyear Projections - General Fund | | | | GS |
| SIAI | Summary of Interfund Activities - Projected Year Totals | | | | G |
| 01CSI | Criteria and Standards Review | | | | S |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 67,410,739.00 | 70,115,611.00 | 36,745,701.37 | 70,115,611.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,248,591.00 | 1,174,757.00 | 763,010.39 | 1,174,757.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,599,008.00 | 7,191,044.00 | 3,663,827.14 | 7,191,044.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 76,258,338.00 | 78,481,412.00 | 41,172,538.90 | 78,481,412.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 30,293,031.00 | 29,864,236.00 | 16,981,764.34 | 29,701,620.00 | 162,616.00 | 0.5% |
| 2) Classified Salaries | | 2000-2999 | 8,754,388.00 | 8,824,024.00 | 4,781,974.29 | 8,829,306.00 | (5,282.00) | -0.1% |
| 3) Employee Benefits | | 3000-3999 | 16,320,970.00 | 15,355,123.00 | 8,737,136.52 | 15,350,513.00 | 4,610.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 1,718,372.00 | 1,907,214.00 | 301,845.39 | 1,835,102.00 | 72,112.00 | 3.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,294,711.00 | 6,483,702.00 | 3,031,101.99 | 6,613,120.00 | (129,418.00) | -2.0% |
| 6) Capital Outlay | | 6000-6999 | 171,051.00 | 226,884.00 | 126,558.86 | 226,884.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 25,362.00 | 25,362.00 | (30.00) | 25,362.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (735,561.00) | (769,215.00) | 0.00 | (769,301.00) | 86.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 62,842,324.00 | 61,917,330.00 | 33,960,351.39 | 61,812,606.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 13,416,014.00 | 16,564,082.00 | 7,212,187.51 | 16,668,806.00 | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | 188,025.00 | 20.7% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (17,019,374.00) | (17,533,112.00) | 0.00 | (17,533,112.00) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (14,819,374.00) | (15,940,674.00) | 2,300,000.00 | (15,752,649.00) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,403,360.00) | 623,408.00 | 9,512,187.51 | 916,157.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,915,568.47 | 16,126,910.26 | | 16,126,910.26 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,915,568.47 | 16,126,910.26 | | 16,126,910.26 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,915,568.47 | 16,126,910.26 | | 16,126,910.26 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 13,512,208.47 | 16,750,318.26 | | 17,043,067.26 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 40,000.00 | 40,000.00 | | 40,000.00 | | |
| Stores | | 9712 | 27,704.00 | 27,704.00 | | 27,704.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 920,000.00 | 920,000.00 | | 920,000.00 | | |
| LCFF Supplemental | 0000 | 9760 | *920,000.00* | | | | | |
| LCFF Supplemental | 0000 | 9760 | | *920,000.00* | | | | |
| LCFF Supplemental | 0000 | 9760 | | | | *920,000.00* | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 6,111,179.00 | 6,111,179.00 | | 6,111,179.00 | | |
| Reserve for 21/22 Deficit | 0000 | 9780 | *22,054.00* | | | | | |
| Reserve for 22/23 Deficit | 0000 | 9780 | *2,115,084.00* | | | | | |
| Reserve for 23/24 Deficit | 0000 | 9780 | *3,974,041.00* | | | | | |
| Reserve for 21/22 Deficit | 0000 | 9780 | | *22,054.00* | | | | |
| Reserve for 22/23 Deficit | 0000 | 9780 | | *2,115,084.00* | | | | |
| Reserve for 23/24 Deficit | 0000 | 9780 | | *3,974,041.00* | | | | |
| Reserve for 21/22 Deficit | 0000 | 9780 | | | | *22,054.00* | | |
| Reserve for 22/23 Deficit | 0000 | 9780 | | | | *2,115,084.00* | | |
| Reserve for 23/24 Deficit | 0000 | 9780 | | | | *3,974,041.00* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,649,706.00 | 2,935,318.00 | | 2,928,011.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 3,763,619.47 | 6,716,117.26 | | 7,016,173.26 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 7,760,116.00 | 14,038,750.00 | 7,558,539.00 | 14,038,750.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,222,758.00 | 1,222,846.00 | 627,742.00 | 1,222,846.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 290,691.00 | 259,393.00 | 133,048.00 | 259,393.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 58.00 | 17.00 | 25.31 | 17.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 49,437,256.00 | 50,065,669.00 | 25,014,644.96 | 50,065,669.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 970,397.00 | 997,174.00 | 839,935.84 | 997,174.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 94,845.00 | 71,057.00 | 155,359.96 | 71,057.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,085,374.00 | 214,741.00 | 145,891.18 | 214,741.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,465,650.00 | 1,064,898.00 | 662,834.55 | 1,064,898.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 8,904,525.00 | 5,840,890.00 | 3,438,591.33 | 5,840,890.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 10,010.00 | 8,629.00 | 9,120.89 | 8,629.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 15,961.00 | 14,121.00 | 3,173.35 | 14,121.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | (12,746.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 71,244,895.00 | 73,798,185.00 | 38,588,906.37 | 73,798,185.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (3,834,156.00) | (3,682,574.00) | (1,843,205.00) | (3,682,574.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 67,410,739.00 | 70,115,611.00 | 36,745,701.37 | 70,115,611.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 321,777.00 | 287,969.00 | 292,502.00 | 287,969.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 926,814.00 | 886,788.00 | 470,508.39 | 886,788.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,248,591.00 | 1,174,757.00 | 763,010.39 | 1,174,757.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 6,950,164.00 | 6,924,600.00 | 3,462,300.00 | 6,924,600.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 375,144.00 | 87,744.00 | 51,183.93 | 87,744.00 | 0.00 | 0.0% |
| Interest | | 8660 | 190,000.00 | 95,000.00 | 75,105.31 | 95,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 83,700.00 | 83,700.00 | 75,237.90 | 83,700.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,599,008.00 | 7,191,044.00 | 3,663,827.14 | 7,191,044.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 76,258,338.00 | 78,481,412.00 | 41,172,538.90 | 78,481,412.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| Certificated Teachers' Salaries | | 1100 | 23,290,296.00 | 23,064,212.00 | 13,025,888.13 | 22,905,263.00 | 158,949.00 | 0.7% |
| Certificated Pupil Support Salaries | | 1200 | 3,086,863.00 | 3,019,023.00 | 1,785,987.49 | 3,019,023.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,392,921.00 | 3,449,979.00 | 2,015,615.37 | 3,449,979.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 522,951.00 | 331,022.00 | 154,273.35 | 327,355.00 | 3,667.00 | 1.1% |
| TOTAL, CERTIFICATED SALARIES | | | 30,293,031.00 | 29,864,236.00 | 16,981,764.34 | 29,701,620.00 | 162,616.00 | 0.5% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,088,412.00 | 1,070,176.00 | 373,561.89 | 1,080,190.00 | (10,014.00) | -0.9% |
| Classified Support Salaries | | 2200 | 3,914,846.00 | 3,848,767.00 | 2,187,718.31 | 3,846,123.00 | 2,644.00 | 0.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 800,813.00 | 947,560.00 | 509,819.44 | 918,326.00 | 29,234.00 | 3.1% |
| Clerical, Technical and Office Salaries | | 2400 | 2,814,081.00 | 2,846,101.00 | 1,663,270.97 | 2,856,637.00 | (10,536.00) | -0.4% |
| Other Classified Salaries | | 2900 | 136,236.00 | 111,420.00 | 47,603.68 | 128,030.00 | (16,610.00) | -14.9% |
| TOTAL, CLASSIFIED SALARIES | | | 8,754,388.00 | 8,824,024.00 | 4,781,974.29 | 8,829,306.00 | (5,282.00) | -0.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 4,716,745.00 | 4,536,747.00 | 2,634,274.97 | 4,524,026.00 | 12,721.00 | 0.3% |
| PERS | | 3201-3202 | 1,711,845.00 | 1,687,662.00 | 966,725.51 | 1,688,979.00 | (1,317.00) | -0.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,141,273.00 | 1,061,368.00 | 601,534.84 | 1,063,762.00 | (2,394.00) | -0.2% |
| Health and Welfare Benefits | | 3401-3402 | 7,247,891.00 | 6,682,163.00 | 3,727,252.21 | 6,686,475.00 | (4,312.00) | -0.1% |
| Unemployment Insurance | | 3501-3502 | 19,395.00 | 17,677.00 | 10,123.23 | 17,662.00 | 15.00 | 0.1% |
| Workers' Compensation | | 3601-3602 | 779,924.00 | 695,669.00 | 398,813.65 | 695,772.00 | (103.00) | 0.0% |
| OPEB, Allocated | | 3701-3702 | 703,897.00 | 673,837.00 | 398,412.11 | 673,837.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 16,320,970.00 | 15,355,123.00 | 8,737,136.52 | 15,350,513.00 | 4,610.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 342,517.00 | 280,718.00 | 147,666.67 | 294,998.00 | (14,280.00) | -5.1% |
| Books and Other Reference Materials | | 4200 | 55,400.00 | 27,904.00 | 1,835.59 | 31,281.00 | (3,377.00) | -12.1% |
| Materials and Supplies | | 4300 | 1,304,055.00 | 1,442,986.00 | 113,798.47 | 1,323,909.00 | 119,077.00 | 8.3% |
| Noncapitalized Equipment | | 4400 | 16,400.00 | 155,606.00 | 38,544.66 | 184,914.00 | (29,308.00) | -18.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,718,372.00 | 1,907,214.00 | 301,845.39 | 1,835,102.00 | 72,112.00 | 3.8% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 234,956.00 | 145,000.00 | 21,128.00 | 145,000.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 33,607.00 | 23,202.00 | 1,578.61 | 25,357.00 | (2,155.00) | -9.3% |
| Dues and Memberships | | 5300 | 54,275.00 | 64,008.00 | 19,367.96 | 64,657.00 | (649.00) | -1.0% |
| Insurance | | 5400-5450 | 728,164.00 | 728,164.00 | 705,657.00 | 807,680.00 | (79,516.00) | -10.9% |
| Operations and Housekeeping Services | | 5500 | 1,896,290.00 | 1,896,290.00 | 832,616.30 | 1,896,290.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 588,267.00 | 516,091.00 | 98,321.89 | 515,216.00 | 875.00 | 0.2% |
| Transfers of Direct Costs | | 5710 | (1,520.00) | (6,532.00) | 0.00 | (6,532.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,229,130.00 | 2,596,863.00 | 1,093,665.22 | 2,644,836.00 | (47,973.00) | -1.8% |
| Communications | | 5900 | 531,542.00 | 520,616.00 | 258,767.01 | 520,616.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,294,711.00 | 6,483,702.00 | 3,031,101.99 | 6,613,120.00 | (129,418.00) | -2.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 67,000.00 | 73,000.00 | 5,700.00 | 73,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 104,051.00 | 153,884.00 | 120,858.86 | 153,884.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 171,051.00 | 226,884.00 | 126,558.86 | 226,884.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 17,063.00 | 17,063.00 | (30.00) | 17,063.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 8,299.00 | 8,299.00 | 0.00 | 8,299.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 25,362.00 | 25,362.00 | (30.00) | 25,362.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (735,561.00) | (769,215.00) | 0.00 | (769,301.00) | 86.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (735,561.00) | (769,215.00) | 0.00 | (769,301.00) | 86.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 62,842,324.00 | 61,917,330.00 | 33,960,351.39 | 61,812,606.00 | 104,724.00 | 0.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | 188,025.00 | 20.7% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | 188,025.00 | 20.7% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (17,019,374.00) | (17,533,112.00) | 0.00 | (17,533,112.00) | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (17,019,374.00) | (17,533,112.00) | 0.00 | (17,533,112.00) | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (14,819,374.00) | (15,940,674.00) | 2,300,000.00 | (15,752,649.00) | 188,025.00 | -1.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,023,385.00 | 8,078,900.00 | 4,571,861.04 | 8,081,209.00 | 2,309.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,352,238.00 | 5,798,121.00 | 1,005,831.35 | 5,798,121.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 840,500.00 | 1,579,814.00 | 500,891.15 | 1,626,683.00 | 46,869.00 | 3.0% |
| 5) TOTAL, REVENUES | | | 8,216,123.00 | 15,456,835.00 | 6,078,583.54 | 15,506,013.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 6,937,529.00 | 7,663,473.00 | 4,566,160.07 | 7,638,012.00 | 25,461.00 | 0.3% |
| 2) Classified Salaries | | 2000-2999 | 3,424,664.00 | 3,891,845.00 | 2,247,444.00 | 3,893,473.00 | (1,628.00) | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 6,726,471.00 | 8,460,421.00 | 2,862,188.82 | 8,434,872.00 | 25,549.00 | 0.3% |
| 4) Books and Supplies | | 4000-4999 | 2,050,463.00 | 7,486,977.00 | 1,087,641.20 | 7,379,918.00 | 107,059.00 | 1.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,261,509.00 | 6,493,858.00 | 2,322,261.82 | 6,699,391.00 | (205,533.00) | -3.2% |
| 6) Capital Outlay | | 6000-6999 | 45,000.00 | 253,261.00 | 116,472.56 | 253,261.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 735,561.00 | 769,215.00 | 0.00 | 769,301.00 | (86.00) | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 25,181,197.00 | 35,019,050.00 | 13,202,168.47 | 35,068,228.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (16,965,074.00) | (19,562,215.00) | (7,123,584.93) | (19,562,215.00) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 17,019,374.00 | 17,533,112.00 | 0.00 | 17,533,112.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 17,019,374.00 | 17,533,112.00 | 0.00 | 17,533,112.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 54,300.00 | (2,029,103.00) | (7,123,584.93) | (2,029,103.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,833,832.60 | 1,695,653.98 | | 1,695,653.98 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,833,832.60 | 1,695,653.98 | | 1,695,653.98 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,833,832.60 | 1,695,653.98 | | 1,695,653.98 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,888,132.60 | (333,449.02) | | (333,449.02) | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,888,132.69 | 523,237.56 | | 523,237.56 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (0.09) | (856,686.58) | | (856,686.58) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,358,152.00 | 1,358,152.00 | 0.30 | 1,358,152.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 122,615.00 | 122,348.00 | 0.00 | 122,348.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 971,218.00 | 1,300,719.00 | 678,977.31 | 1,294,209.00 | (6,510.00) | -0.5% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 232,785.00 | 264,705.00 | 125,252.17 | 271,887.00 | 7,182.00 | 2.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 7,181.00 | 6,225.67 | 7,181.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 95,412.00 | 184,799.00 | 76,995.31 | 184,799.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | 120,322.00 | 286,732.00 | 126,572.20 | 288,072.00 | 1,340.00 | 0.5% |
| Career and Technical Education | 3500-3599 | 8290 | 78,433.00 | 78,433.00 | 0.00 | 78,433.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 1,044,448.00 | 4,475,831.00 | 3,557,838.08 | 4,476,128.00 | 297.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,023,385.00 | 8,078,900.00 | 4,571,861.04 | 8,081,209.00 | 2,309.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materia | | 8560 | 331,262.00 | 311,408.00 | 147,017.54 | 311,408.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 251,464.00 | 276,775.00 | 167,708.15 | 276,775.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 110,878.00 | 265,928.00 | 240,266.42 | 265,928.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 2,658,634.00 | 4,944,010.00 | 450,839.24 | 4,944,010.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,352,238.00 | 5,798,121.00 | 1,005,831.35 | 5,798,121.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 54,300.00 | 370,912.00 | 77,222.21 | 370,912.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 1,834.00 | 1,833.30 | 2,263.00 | 429.00 | 23.4% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustme | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 799,982.00 | 1,373,348.00 | 602,288.27 | 1,419,788.00 | 46,440.00 | 3.4% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | (13,782.00) | (166,280.00) | (180,452.63) | (166,280.00) | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 840,500.00 | 1,579,814.00 | 500,891.15 | 1,626,683.00 | 46,869.00 | 3.0% |
| TOTAL, REVENUES | | | 8,216,123.00 | 15,456,835.00 | 6,078,583.54 | 15,506,013.00 | 49,178.00 | 0.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,852,343.00 | 5,535,968.00 | 3,288,108.82 | 5,540,304.00 | (4,336.00) | -0.1% |
| Certificated Pupil Support Salaries | | 1200 | 1,340,349.00 | 1,369,293.00 | 828,541.61 | 1,369,293.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 508,857.00 | 514,181.00 | 300,639.52 | 514,181.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 235,980.00 | 244,031.00 | 148,870.12 | 214,234.00 | 29,797.00 | 12.2% |
| TOTAL, CERTIFICATED SALARIES | | | 6,937,529.00 | 7,663,473.00 | 4,566,160.07 | 7,638,012.00 | 25,461.00 | 0.3% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,485,757.00 | 1,751,872.00 | 978,554.60 | 1,794,135.00 | (42,263.00) | -2.4% |
| Classified Support Salaries | | 2200 | 1,555,623.00 | 1,674,055.00 | 972,383.30 | 1,633,418.00 | 40,637.00 | 2.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 169,463.00 | 173,372.00 | 101,272.15 | 173,612.00 | (240.00) | -0.1% |
| Clerical, Technical and Office Salaries | | 2400 | 211,228.00 | 292,484.00 | 195,171.73 | 292,246.00 | 238.00 | 0.1% |
| Other Classified Salaries | | 2900 | 2,593.00 | 62.00 | 62.22 | 62.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,424,664.00 | 3,891,845.00 | 2,247,444.00 | 3,893,473.00 | (1,628.00) | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 3,040,791.00 | 4,771,422.00 | 711,300.15 | 4,770,273.00 | 1,149.00 | 0.0% |
| PERS | | 3201-3202 | 680,389.00 | 711,675.00 | 427,039.98 | 700,613.00 | 11,062.00 | 1.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 363,817.00 | 389,529.00 | 235,006.23 | 388,146.00 | 1,383.00 | 0.4% |
| Health and Welfare Benefits | | 3401-3402 | 2,428,086.00 | 2,379,154.00 | 1,358,946.79 | 2,368,255.00 | 10,899.00 | 0.5% |
| Unemployment Insurance | | 3501-3502 | 5,198.00 | 5,342.00 | 3,210.24 | 5,332.00 | 10.00 | 0.2% |
| Workers' Compensation | | 3601-3602 | 208,190.00 | 203,299.00 | 126,685.43 | 202,253.00 | 1,046.00 | 0.5% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,726,471.00 | 8,460,421.00 | 2,862,188.82 | 8,434,872.00 | 25,549.00 | 0.3% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 74,744.00 | 34,995.45 | 74,744.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 500.00 | 59,473.00 | 17,301.29 | 68,097.00 | (8,624.00) | -14.5% |
| Materials and Supplies | | 4300 | 2,030,494.00 | 6,871,712.00 | 981,290.21 | 6,717,125.00 | 154,587.00 | 2.2% |
| Noncapitalized Equipment | | 4400 | 19,469.00 | 481,048.00 | 54,054.25 | 519,952.00 | (38,904.00) | -8.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,050,463.00 | 7,486,977.00 | 1,087,641.20 | 7,379,918.00 | 107,059.00 | 1.4% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 1,862,301.00 | 1,705,103.00 | 258,193.65 | 1,705,050.00 | 53.00 | 0.0% |
| Travel and Conferences | | 5200 | 347,048.00 | 240,722.00 | 18,957.61 | 283,844.00 | (43,122.00) | -17.9% |
| Dues and Memberships | | 5300 | 0.00 | 12,671.00 | 12,096.00 | 12,671.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 255,000.00 | 718,874.00 | 296,193.32 | 735,877.00 | (17,003.00) | -2.4% |
| Transfers of Direct Costs | | 5710 | 1,520.00 | 6,532.00 | 0.00 | 6,532.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,792,580.00 | 3,495,733.00 | 1,583,904.30 | 3,565,548.00 | (69,815.00) | -2.0% |
| Communications | | 5900 | 3,060.00 | 314,223.00 | 152,916.94 | 389,869.00 | (75,646.00) | -24.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,261,509.00 | 6,493,858.00 | 2,322,261.82 | 6,699,391.00 | (205,533.00) | -3.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 6,183.59 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 106,272.00 | 71,271.40 | 106,272.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 45,000.00 | 146,989.00 | 39,017.57 | 146,989.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 45,000.00 | 253,261.00 | 116,472.56 | 253,261.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 735,561.00 | 769,215.00 | 0.00 | 769,301.00 | (86.00) | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 735,561.00 | 769,215.00 | 0.00 | 769,301.00 | (86.00) | 0.0% |
| TOTAL, EXPENDITURES | | | 25,181,197.00 | 35,019,050.00 | 13,202,168.47 | 35,068,228.00 | (49,178.00) | -0.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 17,019,374.00 | 17,533,112.00 | 0.00 | 17,533,112.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 17,019,374.00 | 17,533,112.00 | 0.00 | 17,533,112.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | 17,019,374.00 | 17,533,112.00 | 0.00 | 17,533,112.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 67,410,739.00 | 70,115,611.00 | 36,745,701.37 | 70,115,611.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,023,385.00 | 8,078,900.00 | 4,571,861.04 | 8,081,209.00 | 2,309.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 4,600,829.00 | 6,972,878.00 | 1,768,841.74 | 6,972,878.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 8,439,508.00 | 8,770,858.00 | 4,164,718.29 | 8,817,727.00 | 46,869.00 | 0.5% |
| 5) TOTAL, REVENUES | | | 84,474,461.00 | 93,938,247.00 | 47,251,122.44 | 93,987,425.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 37,230,560.00 | 37,527,709.00 | 21,547,924.41 | 37,339,632.00 | 188,077.00 | 0.5% |
| 2) Classified Salaries | | 2000-2999 | 12,179,052.00 | 12,715,869.00 | 7,029,418.29 | 12,722,779.00 | (6,910.00) | -0.1% |
| 3) Employee Benefits | | 3000-3999 | 23,047,441.00 | 23,815,544.00 | 11,599,325.34 | 23,785,385.00 | 30,159.00 | 0.1% |
| 4) Books and Supplies | | 4000-4999 | 3,768,835.00 | 9,394,191.00 | 1,389,486.59 | 9,215,020.00 | 179,171.00 | 1.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,556,220.00 | 12,977,560.00 | 5,353,363.81 | 13,312,511.00 | (334,951.00) | -2.6% |
| 6) Capital Outlay | | 6000-6999 | 216,051.00 | 480,145.00 | 243,031.42 | 480,145.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 25,362.00 | 25,362.00 | (30.00) | 25,362.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 88,023,521.00 | 96,936,380.00 | 47,162,519.86 | 96,880,834.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (3,549,060.00) | (2,998,133.00) | 88,602.58 | (2,893,409.00) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | 188,025.00 | 20.7% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,200,000.00 | 1,592,438.00 | 2,300,000.00 | 1,780,463.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,349,060.00) | (1,405,695.00) | 2,388,602.58 | (1,112,946.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,749,401.07 | 17,822,564.24 | | 17,822,564.24 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,749,401.07 | 17,822,564.24 | | 17,822,564.24 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,749,401.07 | 17,822,564.24 | | 17,822,564.24 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,400,341.07 | 16,416,869.24 | | 16,709,618.24 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 40,000.00 | 40,000.00 | | 40,000.00 | | |
| Stores | | 9712 | 27,704.00 | 27,704.00 | | 27,704.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,888,132.69 | 523,237.56 | | 523,237.56 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 920,000.00 | 920,000.00 | | 920,000.00 | | |
| LCFF Supplemental | 0000 | 9760 | *920,000.00* | | | | | |
| LCFF Supplemental | 0000 | 9760 | | *920,000.00* | | | | |
| LCFF Supplemental | 0000 | 9760 | | | | *920,000.00* | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 6,111,179.00 | 6,111,179.00 | | 6,111,179.00 | | |
| Reserve for 21/22 Deficit | 0000 | 9780 | *22,054.00* | | | | | |
| Reserve for 22/23 Deficit | 0000 | 9780 | *2,115,084.00* | | | | | |
| Reserve for 23/24 Deficit | 0000 | 9780 | *3,974,041.00* | | | | | |
| Reserve for 21/22 Deficit | 0000 | 9780 | | *22,054.00* | | | | |
| Reserve for 22/23 Deficit | 0000 | 9780 | | *2,115,084.00* | | | | |
| Reserve for 23/24 Deficit | 0000 | 9780 | | *3,974,041.00* | | | | |
| Reserve for 21/22 Deficit | 0000 | 9780 | | | | *22,054.00* | | |
| Reserve for 22/23 Deficit | 0000 | 9780 | | | | *2,115,084.00* | | |
| Reserve for 23/24 Deficit | 0000 | 9780 | | | | *3,974,041.00* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,649,706.00 | 2,935,318.00 | | 2,928,011.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 3,763,619.38 | 5,859,430.68 | | 6,159,486.68 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 7,760,116.00 | 14,038,750.00 | 7,558,539.00 | 14,038,750.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,222,758.00 | 1,222,846.00 | 627,742.00 | 1,222,846.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 290,691.00 | 259,393.00 | 133,048.00 | 259,393.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 58.00 | 17.00 | 25.31 | 17.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 49,437,256.00 | 50,065,669.00 | 25,014,644.96 | 50,065,669.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 970,397.00 | 997,174.00 | 839,935.84 | 997,174.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 94,845.00 | 71,057.00 | 155,359.96 | 71,057.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,085,374.00 | 214,741.00 | 145,891.18 | 214,741.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,465,650.00 | 1,064,898.00 | 662,834.55 | 1,064,898.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 8,904,525.00 | 5,840,890.00 | 3,438,591.33 | 5,840,890.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 10,010.00 | 8,629.00 | 9,120.89 | 8,629.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 15,961.00 | 14,121.00 | 3,173.35 | 14,121.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | (12,746.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 71,244,895.00 | 73,798,185.00 | 38,588,906.37 | 73,798,185.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (3,834,156.00) | (3,682,574.00) | (1,843,205.00) | (3,682,574.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 67,410,739.00 | 70,115,611.00 | 36,745,701.37 | 70,115,611.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,358,152.00 | 1,358,152.00 | 0.30 | 1,358,152.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 122,615.00 | 122,348.00 | 0.00 | 122,348.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 971,218.00 | 1,300,719.00 | 678,977.31 | 1,294,209.00 | (6,510.00) | -0.5% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 232,785.00 | 264,705.00 | 125,252.17 | 271,887.00 | 7,182.00 | 2.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 7,181.00 | 6,225.67 | 7,181.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 95,412.00 | 184,799.00 | 76,995.31 | 184,799.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | 120,322.00 | 286,732.00 | 126,572.20 | 288,072.00 | 1,340.00 | 0.5% |
| Career and Technical Education | 3500-3599 | 8290 | 78,433.00 | 78,433.00 | 0.00 | 78,433.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 1,044,448.00 | 4,475,831.00 | 3,557,838.08 | 4,476,128.00 | 297.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,023,385.00 | 8,078,900.00 | 4,571,861.04 | 8,081,209.00 | 2,309.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 321,777.00 | 287,969.00 | 292,502.00 | 287,969.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materia | | 8560 | 1,258,076.00 | 1,198,196.00 | 617,525.93 | 1,198,196.00 | 0.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 251,464.00 | 276,775.00 | 167,708.15 | 276,775.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 110,878.00 | 265,928.00 | 240,266.42 | 265,928.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 2,658,634.00 | 4,944,010.00 | 450,839.24 | 4,944,010.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 4,600,829.00 | 6,972,878.00 | 1,768,841.74 | 6,972,878.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 6,950,164.00 | 6,924,600.00 | 3,462,300.00 | 6,924,600.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 429,444.00 | 458,656.00 | 128,406.14 | 458,656.00 | 0.00 | 0.0% |
| Interest | | 8660 | 190,000.00 | 95,000.00 | 75,105.31 | 95,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 1,834.00 | 1,833.30 | 2,263.00 | 429.00 | 23.4% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 883,682.00 | 1,457,048.00 | 677,526.17 | 1,503,488.00 | 46,440.00 | 3.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | (13,782.00) | (166,280.00) | (180,452.63) | (166,280.00) | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,439,508.00 | 8,770,858.00 | 4,164,718.29 | 8,817,727.00 | 46,869.00 | 0.5% |
| TOTAL, REVENUES | | | 84,474,461.00 | 93,938,247.00 | 47,251,122.44 | 93,987,425.00 | 49,178.00 | 0.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 28,142,639.00 | 28,600,180.00 | 16,313,996.95 | 28,445,567.00 | 154,613.00 | 0.5% |
| Certificated Pupil Support Salaries | | 1200 | 4,427,212.00 | 4,388,316.00 | 2,614,529.10 | 4,388,316.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,901,778.00 | 3,964,160.00 | 2,316,254.89 | 3,964,160.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 758,931.00 | 575,053.00 | 303,143.47 | 541,589.00 | 33,464.00 | 5.8% |
| TOTAL, CERTIFICATED SALARIES | | | 37,230,560.00 | 37,527,709.00 | 21,547,924.41 | 37,339,632.00 | 188,077.00 | 0.5% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 2,574,169.00 | 2,822,048.00 | 1,352,116.49 | 2,874,325.00 | (52,277.00) | -1.9% |
| Classified Support Salaries | | 2200 | 5,470,469.00 | 5,522,822.00 | 3,160,101.61 | 5,479,541.00 | 43,281.00 | 0.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 970,276.00 | 1,120,932.00 | 611,091.59 | 1,091,938.00 | 28,994.00 | 2.6% |
| Clerical, Technical and Office Salaries | | 2400 | 3,025,309.00 | 3,138,585.00 | 1,858,442.70 | 3,148,883.00 | (10,298.00) | -0.3% |
| Other Classified Salaries | | 2900 | 138,829.00 | 111,482.00 | 47,665.90 | 128,092.00 | (16,610.00) | -14.9% |
| TOTAL, CLASSIFIED SALARIES | | | 12,179,052.00 | 12,715,869.00 | 7,029,418.29 | 12,722,779.00 | (6,910.00) | -0.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 7,757,536.00 | 9,308,169.00 | 3,345,575.12 | 9,294,299.00 | 13,870.00 | 0.1% |
| PERS | | 3201-3202 | 2,392,234.00 | 2,399,337.00 | 1,393,765.49 | 2,389,592.00 | 9,745.00 | 0.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,505,090.00 | 1,450,897.00 | 836,541.07 | 1,451,908.00 | (1,011.00) | -0.1% |
| Health and Welfare Benefits | | 3401-3402 | 9,675,977.00 | 9,061,317.00 | 5,086,199.00 | 9,054,730.00 | 6,587.00 | 0.1% |
| Unemployment Insurance | | 3501-3502 | 24,593.00 | 23,019.00 | 13,333.47 | 22,994.00 | 25.00 | 0.1% |
| Workers' Compensation | | 3601-3602 | 988,114.00 | 898,968.00 | 525,499.08 | 898,025.00 | 943.00 | 0.1% |
| OPEB, Allocated | | 3701-3702 | 703,897.00 | 673,837.00 | 398,412.11 | 673,837.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 23,047,441.00 | 23,815,544.00 | 11,599,325.34 | 23,785,385.00 | 30,159.00 | 0.1% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 342,517.00 | 355,462.00 | 182,662.12 | 369,742.00 | (14,280.00) | -4.0% |
| Books and Other Reference Materials | | 4200 | 55,900.00 | 87,377.00 | 19,136.88 | 99,378.00 | (12,001.00) | -13.7% |
| Materials and Supplies | | 4300 | 3,334,549.00 | 8,314,698.00 | 1,095,088.68 | 8,041,034.00 | 273,664.00 | 3.3% |
| Noncapitalized Equipment | | 4400 | 35,869.00 | 636,654.00 | 92,598.91 | 704,866.00 | (68,212.00) | -10.7% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,768,835.00 | 9,394,191.00 | 1,389,486.59 | 9,215,020.00 | 179,171.00 | 1.9% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 2,097,257.00 | 1,850,103.00 | 279,321.65 | 1,850,050.00 | 53.00 | 0.0% |
| Travel and Conferences | | 5200 | 380,655.00 | 263,924.00 | 20,536.22 | 309,201.00 | (45,277.00) | -17.2% |
| Dues and Memberships | | 5300 | 54,275.00 | 76,679.00 | 31,463.96 | 77,328.00 | (649.00) | -0.8% |
| Insurance | | 5400-5450 | 728,164.00 | 728,164.00 | 705,657.00 | 807,680.00 | (79,516.00) | -10.9% |
| Operations and Housekeeping Services | | 5500 | 1,896,290.00 | 1,896,290.00 | 832,616.30 | 1,896,290.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 843,267.00 | 1,234,965.00 | 394,515.21 | 1,251,093.00 | (16,128.00) | -1.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,021,710.00 | 6,092,596.00 | 2,677,569.52 | 6,210,384.00 | (117,788.00) | -1.9% |
| Communications | | 5900 | 534,602.00 | 834,839.00 | 411,683.95 | 910,485.00 | (75,646.00) | -9.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,556,220.00 | 12,977,560.00 | 5,353,363.81 | 13,312,511.00 | (334,951.00) | -2.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 6,183.59 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 67,000.00 | 179,272.00 | 76,971.40 | 179,272.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 149,051.00 | 300,873.00 | 159,876.43 | 300,873.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 216,051.00 | 480,145.00 | 243,031.42 | 480,145.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 17,063.00 | 17,063.00 | (30.00) | 17,063.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 8,299.00 | 8,299.00 | 0.00 | 8,299.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 25,362.00 | 25,362.00 | (30.00) | 25,362.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 88,023,521.00 | 96,936,380.00 | 47,162,519.86 | 96,880,834.00 | 55,546.00 | 0.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | 188,025.00 | 20.7% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | 188,025.00 | 20.7% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | 2,200,000.00 | 1,592,438.00 | 2,300,000.00 | 1,780,463.00 | (188,025.00) | 11.8% |

| Resource | Description | 2020-21 Projected Year Totals |
|---|---|---|
| 3220 | Coronavirus Relief Fund: Learning Loss Mitig | 0.04 |
| 5640 | Medi-Cal Billing Option | 0.49 |
| 6300 | Lottery: Instructional Materials | 0.44 |
| 7311 | Classified School Employee Professional De | 0.48 |
| 8150 | Ongoing & Major Maintenance Account (RM/ | 523,236.11 |
| Total, Restricted Balance | | 523,237.56 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 80,460.00 | 80,560.00 | 107.03 | 80,560.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 80,460.00 | 80,560.00 | 107.03 | 80,560.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 30,969.00 | 30,969.00 | 18,065.39 | 30,969.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 29,831.00 | 29,831.00 | 17,371.88 | 29,831.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 3,260.00 | 3,260.00 | 213.64 | 3,260.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 16,400.00 | 16,400.00 | 4,961.99 | 16,400.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 80,460.00 | 80,460.00 | 40,612.90 | 80,460.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 100.00 | (40,505.87) | 100.00 | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 100.00 | (40,505.87) | 100.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 45,865.37 | 49,219.66 | | 49,219.66 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 45,865.37 | 49,219.66 | | 49,219.66 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 45,865.37 | 49,219.66 | | 49,219.66 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 45,865.37 | 49,319.66 | | 49,319.66 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 2,158.11 | 2,158.11 | | 2,158.11 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 43,707.26 | 47,161.55 | | 47,161.55 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 100.00 | 107.03 | 100.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 80,460.00 | 80,460.00 | 0.00 | 80,460.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 80,460.00 | 80,560.00 | 107.03 | 80,560.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 80,460.00 | 80,560.00 | 107.03 | 80,560.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 30,969.00 | 30,969.00 | 18,065.39 | 30,969.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 30,969.00 | 30,969.00 | 18,065.39 | 30,969.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 6,411.00 | 6,411.00 | 3,739.54 | 6,411.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,363.00 | 2,363.00 | 1,378.85 | 2,363.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 20,421.00 | 20,421.00 | 11,891.42 | 20,421.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 15.00 | 15.00 | 9.03 | 15.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 621.00 | 621.00 | 353.04 | 621.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 29,831.00 | 29,831.00 | 17,371.88 | 29,831.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 3,260.00 | 3,260.00 | 213.64 | 3,260.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,260.00 | 3,260.00 | 213.64 | 3,260.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 14,400.00 | 14,400.00 | 4,961.99 | 14,400.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 16,400.00 | 16,400.00 | 4,961.99 | 16,400.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 80,460.00 | 80,460.00 | 40,612.90 | 80,460.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---|---|---|
| 9010 | Other Restricted Local | 2,158.11 |
| Total, Restricted Balance | | 2,158.11 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,027,000.00 | 713,000.00 | 193,816.62 | 713,000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 75,000.00 | 75,000.00 | 45,979.59 | 75,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 667,600.00 | 117,556.00 | 86,181.56 | 117,556.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,769,600.00 | 905,556.00 | 325,977.77 | 905,556.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 710,424.00 | 703,483.00 | 424,829.41 | 703,483.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 553,141.00 | 552,113.00 | 315,297.85 | 552,113.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 687,174.00 | 553,677.00 | 135,838.81 | 355,209.00 | 198,468.00 | 35.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 38,630.00 | 47,663.00 | 23,059.77 | 37,522.00 | 10,141.00 | 21.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 16,716.00 | 16,596.91 | 16,597.00 | 119.00 | 0.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,989,369.00 | 1,873,652.00 | 915,622.75 | 1,664,924.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (219,769.00) | (968,096.00) | (589,644.98) | (759,368.00) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | (188,025.00) | -20.7% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 80,231.00 | (60,534.00) | (389,644.98) | (39,831.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 33,243.20 | 57,625.98 | | 57,625.98 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 33,243.20 | 57,625.98 | | 57,625.98 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 33,243.20 | 57,625.98 | | 57,625.98 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 113,474.20 | (2,908.02) | | 17,794.98 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 113,474.20 | 0.13 | | 20,703.13 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (2,908.15) | | (2,908.15) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8220 | 949,000.00 | 635,000.00 | 193,816.62 | 635,000.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 78,000.00 | 78,000.00 | 0.00 | 78,000.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,027,000.00 | 713,000.00 | 193,816.62 | 713,000.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8520 | 75,000.00 | 75,000.00 | 45,979.59 | 75,000.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 75,000.00 | 75,000.00 | 45,979.59 | 75,000.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 514,228.00 | 1,317.00 | 311.25 | 1,317.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,000.00 | 1,000.00 | 390.58 | 1,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 149,372.00 | 115,239.00 | 85,479.73 | 115,239.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 667,600.00 | 117,556.00 | 86,181.56 | 117,556.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,769,600.00 | 905,556.00 | 325,977.77 | 905,556.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 522,084.00 | 511,694.00 | 314,969.15 | 511,694.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 135,110.00 | 138,559.00 | 80,826.27 | 138,559.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 53,230.00 | 53,230.00 | 29,033.99 | 53,230.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 710,424.00 | 703,483.00 | 424,829.41 | 703,483.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 126,436.00 | 118,693.00 | 71,226.15 | 118,693.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 54,347.00 | 53,291.00 | 32,274.40 | 53,291.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 357,722.00 | 366,355.00 | 203,442.28 | 366,355.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 356.00 | 343.00 | 207.99 | 343.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 14,280.00 | 13,431.00 | 8,147.03 | 13,431.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 553,141.00 | 552,113.00 | 315,297.85 | 552,113.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 72,204.00 | 58,780.00 | 12,398.86 | 50,312.00 | 8,468.00 | 14.4% |
| Noncapitalized Equipment | | 4400 | 3,570.00 | 5,028.00 | 0.00 | 5,028.00 | 0.00 | 0.0% |
| Food | | 4700 | 611,400.00 | 489,869.00 | 123,439.95 | 299,869.00 | 190,000.00 | 38.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 687,174.00 | 553,677.00 | 135,838.81 | 355,209.00 | 198,468.00 | 35.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,500.00 | 1,000.00 | 10.12 | 612.00 | 388.00 | 38.8% |
| Dues and Memberships | | 5300 | 0.00 | 575.00 | 574.62 | 575.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 18,500.00 | 18,658.00 | 6,704.78 | 10,158.00 | 8,500.00 | 45.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 17,000.00 | 26,800.00 | 15,377.20 | 25,547.00 | 1,253.00 | 4.7% |
| Communications | | 5900 | 630.00 | 630.00 | 393.05 | 630.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 38,630.00 | 47,663.00 | 23,059.77 | 37,522.00 | 10,141.00 | 21.3% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 16,716.00 | 16,596.91 | 16,597.00 | 119.00 | 0.7% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 16,716.00 | 16,596.91 | 16,597.00 | 119.00 | 0.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,989,369.00 | 1,873,652.00 | 915,622.75 | 1,664,924.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: General Fund | | 8916 | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | (188,025.00) | -20.7% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | (188,025.00) | -20.7% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 300,000.00 | 907,562.00 | 200,000.00 | 719,537.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 20,703.13 |
| Total, Restricted Balance | | 20,703.13 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 1,200.00 | 1,254.64 | 1,200.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 1,200.00 | 1,254.64 | 1,200.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 87,818.00 | 22,378.67 | 87,818.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 116,826.00 | 54,824.07 | 116,826.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 204,644.00 | 77,202.74 | 204,644.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | (203,444.00) | (75,948.10) | (203,444.00) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | (203,444.00) | (75,948.10) | (203,444.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,897.52 | 269,648.75 | | 269,648.75 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,897.52 | 269,648.75 | | 269,648.75 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,897.52 | 269,648.75 | | 269,648.75 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,897.52 | 66,204.75 | | 66,204.75 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 8,897.52 | 66,204.75 | | 66,204.75 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 1,200.00 | 1,254.64 | 1,200.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 1,200.00 | 1,254.64 | 1,200.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 1,200.00 | 1,254.64 | 1,200.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 43,381.00 | 3,041.67 | 43,381.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 44,437.00 | 19,337.00 | 44,437.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 87,818.00 | 22,378.67 | 87,818.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 116,826.00 | 54,824.07 | 116,826.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 116,826.00 | 54,824.07 | 116,826.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 204,644.00 | 77,202.74 | 204,644.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---|---|---|
| | Total, Restricted Balance | 0.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 200.00 | 100.00 | 49.08 | 100.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 200.00 | 100.00 | 49.08 | 100.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 200.00 | 100.00 | 49.08 | 100.00 | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 200.00 | 100.00 | 49.08 | 100.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,862.13 | 9,829.37 | | 9,829.37 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,862.13 | 9,829.37 | | 9,829.37 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,862.13 | 9,829.37 | | 9,829.37 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,062.13 | 9,929.37 | | 9,929.37 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 10,062.13 | 9,929.37 | | 9,929.37 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Interest | | 8660 | 200.00 | 100.00 | 49.08 | 100.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 200.00 | 100.00 | 49.08 | 100.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 200.00 | 100.00 | 49.08 | 100.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---|---|---|
| | Total, Restricted Balance | 0.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,056,684.00 | 5,003,825.00 | 1,952,644.51 | 5,003,825.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 5,056,684.00 | 5,003,825.00 | 1,952,644.51 | 5,003,825.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 138,074.00 | 175,921.00 | 86,957.54 | 175,921.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 71,229.00 | 84,570.00 | 41,578.16 | 84,570.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 217,437.00 | 152,089.89 | 418,633.00 | (201,196.00) | -92.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 38,165.00 | 9,500.31 | 38,165.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 52,000,000.00 | 42,183,849.00 | 15,050,221.14 | 42,013,322.00 | 170,527.00 | 0.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 212,251.00 | 212,251.00 | 6,040.80 | 212,251.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 52,421,554.00 | 42,912,193.00 | 15,346,387.84 | 42,942,862.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (47,364,870.00) | (37,908,368.00) | (13,393,743.33) | (37,939,037.00) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 62,400,000.00 | 62,400,000.00 | 0.00 | 62,400,000.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 59,900,000.00 | 59,900,000.00 | (2,500,000.00) | 59,900,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 12,535,130.00 | 21,991,632.00 | (15,893,743.33) | 21,960,963.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 25,753,133.45 | 51,084,570.76 | | 51,084,570.76 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 25,753,133.45 | 51,084,570.76 | | 51,084,570.76 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 25,753,133.45 | 51,084,570.76 | | 51,084,570.76 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 38,288,263.45 | 73,076,202.76 | | 73,045,533.76 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 38,288,263.45 | 73,076,202.76 | | 73,045,533.76 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 4,213,908.00 | 4,687,023.00 | 1,743,012.89 | 4,687,023.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 842,776.00 | 316,802.00 | 209,631.62 | 316,802.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,056,684.00 | 5,003,825.00 | 1,952,644.51 | 5,003,825.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 5,056,684.00 | 5,003,825.00 | 1,952,644.51 | 5,003,825.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 98,628.00 | 136,475.00 | 64,351.35 | 136,475.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 39,446.00 | 39,446.00 | 22,606.19 | 39,446.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 138,074.00 | 175,921.00 | 86,957.54 | 175,921.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 28,581.00 | 34,246.00 | 16,747.42 | 34,246.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 10,562.00 | 12,702.00 | 6,213.05 | 12,702.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 29,242.00 | 34,292.00 | 16,986.83 | 34,292.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 69.00 | 82.00 | 40.55 | 82.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 2,775.00 | 3,248.00 | 1,590.31 | 3,248.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 71,229.00 | 84,570.00 | 41,578.16 | 84,570.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 7,294.00 | (7,294.00) | New |
| Noncapitalized Equipment | | 4400 | 0.00 | 217,437.00 | 152,089.89 | 411,339.00 | (193,902.00) | -89.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 217,437.00 | 152,089.89 | 418,633.00 | (201,196.00) | -92.5% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 8,073.00 | 940.31 | 8,073.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 30,092.00 | 8,560.00 | 30,092.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 38,165.00 | 9,500.31 | 38,165.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 2,783,284.00 | 0.00 | 2,783,284.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 52,000,000.00 | 35,661,943.00 | 12,383,162.03 | 35,431,602.00 | 230,341.00 | 0.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 3,738,622.00 | 2,667,059.11 | 3,798,436.00 | (59,814.00) | -1.6% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 52,000,000.00 | 42,183,849.00 | 15,050,221.14 | 42,013,322.00 | 170,527.00 | 0.4% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 77,251.00 | 77,251.00 | 6,040.80 | 77,251.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 135,000.00 | 135,000.00 | 0.00 | 135,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 212,251.00 | 212,251.00 | 6,040.80 | 212,251.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 52,421,554.00 | 42,912,193.00 | 15,346,387.84 | 42,942,862.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 2,500,000.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 62,400,000.00 | 62,400,000.00 | 0.00 | 62,400,000.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 62,400,000.00 | 62,400,000.00 | 0.00 | 62,400,000.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 59,900,000.00 | 59,900,000.00 | (2,500,000.00) | 59,900,000.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---|---|---|
| 9010 | Other Restricted Local | 73,045,533.76 |
| Total, Restricted Balance | | 73,045,533.76 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 285,000.00 | 257,000.00 | 160,575.20 | 257,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 285,000.00 | 257,000.00 | 160,575.20 | 257,000.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 107,440.00 | 137,806.00 | 122,600.19 | 137,806.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 162,859.00 | 43,672.37 | 162,859.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 107,440.00 | 300,665.00 | 166,272.56 | 300,665.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 177,560.00 | (43,665.00) | (5,697.36) | (43,665.00) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 177,560.00 | (43,665.00) | (5,697.36) | (43,665.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 533,490.39 | 470,870.08 | | 470,870.08 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 533,490.39 | 470,870.08 | | 470,870.08 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 533,490.39 | 470,870.08 | | 470,870.08 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 711,050.39 | 427,205.08 | | 427,205.08 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 711,050.11 | 427,205.29 | | 427,205.29 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.28 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.21) | | (0.21) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent | | | | | | | | |
| Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 35,000.00 | 7,000.00 | 5,719.14 | 7,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 250,000.00 | 250,000.00 | 154,856.06 | 250,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 285,000.00 | 257,000.00 | 160,575.20 | 257,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 285,000.00 | 257,000.00 | 160,575.20 | 257,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 104,940.00 | 115,981.00 | 104,940.00 | 115,981.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,500.00 | 21,825.00 | 17,660.19 | 21,825.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 107,440.00 | 137,806.00 | 122,600.19 | 137,806.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 119,187.00 | 0.00 | 119,187.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 43,672.00 | 43,672.37 | 43,672.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 162,859.00 | 43,672.37 | 162,859.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 107,440.00 | 300,665.00 | 166,272.56 | 300,665.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---|---|---|
| 9010 | Other Restricted Local | 427,205.29 |
| Total, Restricted Balance | | 427,205.29 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 350.00 | 150.00 | 106.24 | 150.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 350.00 | 150.00 | 106.24 | 150.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 350.00 | 150.00 | 106.24 | 150.00 | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 350.00 | 150.00 | 106.24 | 150.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,311.53 | 21,277.68 | | 21,277.68 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,311.53 | 21,277.68 | | 21,277.68 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,311.53 | 21,277.68 | | 21,277.68 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 21,661.53 | 21,427.68 | | 21,427.68 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 21,661.53 | 21,427.68 | | 21,427.68 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 350.00 | 150.00 | 106.24 | 150.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 350.00 | 150.00 | 106.24 | 150.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 350.00 | 150.00 | 106.24 | 150.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---|---|---|
| | Total, Restricted Balance | 0.00 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 22,348.00 | 16,569.00 | 15,457.75 | 16,569.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 22,348.00 | 16,569.00 | 15,457.75 | 16,569.00 | | |
| **B. EXPENSES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 35,850.00 | 47,221.00 | 10,900.00 | 47,221.00 | 0.00 | 0.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 35,850.00 | 47,221.00 | 10,900.00 | 47,221.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (13,502.00) | (30,652.00) | 4,557.75 | (30,652.00) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | (13,502.00) | (30,652.00) | 4,557.75 | (30,652.00) | | |
| **F. NET POSITION** | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,940,746.05 | 1,954,023.64 | | 1,954,023.64 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,940,746.05 | 1,954,023.64 | | 1,954,023.64 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,940,746.05 | 1,954,023.64 | | 1,954,023.64 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,927,244.05 | 1,923,371.64 | | 1,923,371.64 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | 0.00 | | |
| c) Unrestricted Net Position | | 9790 | 1,927,244.05 | 1,923,371.64 | | 1,923,371.64 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 22,348.00 | 13,098.00 | 7,688.53 | 13,098.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 3,471.00 | 7,769.22 | 3,471.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 22,348.00 | 16,569.00 | 15,457.75 | 16,569.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 22,348.00 | 16,569.00 | 15,457.75 | 16,569.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 35,850.00 | 47,221.00 | 10,900.00 | 47,221.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 35,850.00 | 47,221.00 | 10,900.00 | 47,221.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **DEPRECIATION** | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 35,850.00 | 47,221.00 | 10,900.00 | 47,221.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2020/21 Projected Year Totals |
|---|---|---|
| | Total, Restricted Net Position | 0.00 |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|---|---|---|---|
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 6,060.52 | 6,119.27 | 5,864.66 | 6,060.52 | (58.75) | -1% |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 6,060.52 | 6,119.27 | 5,864.66 | 6,060.52 | (58.75) | -1% |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 38.51 | 41.51 | 41.51 | 41.51 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 41.51 | 41.51 | 41.51 | 41.51 | 0.00 | 0% |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 6,102.03 | 6,160.78 | 5,906.17 | 6,102.03 | (58.75) | -1% |
| **7. Adults in Correctional Facilities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|---|---|---|---|
| **B. COUNTY OFFICE OF EDUCATION** | | | | | | |
| **1. County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **2. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **4. Adults in Correctional Facilities** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **5. County Operations Grant ADA** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|---|---|---|---|
| **C. CHARTER SCHOOL ADA** | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| **FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.** | | | | | | |
| **1. Total Charter School Regular ADA** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **2. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **3. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.** | | | | | | |
| **5. Total Charter School Regular ADA** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **6. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **7. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| **9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | January | | | | | | | | | |
| A. BEGINNING CASH | | | 18,936,544.00 | 16,949,522.00 | 7,947,575.00 | 7,031,281.00 | 5,088,847.00 | 592,291.00 | 24,554,933.00 | 21,901,900.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 869,747.00 | 803,281.00 | 1,554,101.00 | 1,281,555.00 | 1,147,799.00 | 1,464,518.00 | 1,065,280.00 | 681,189.00 |
| Property Taxes | 8020-8079 | | 0.00 | 69,815.00 | 760,533.00 | 163,480.00 | 42,229.00 | 26,194,879.00 | 3,168,517.00 | 47,972.00 |
| Miscellaneous Funds | 8080-8099 | | (144,120.00) | (190,675.00) | (468,113.00) | (172,757.00) | (289,120.00) | (239,974.00) | (335,272.00) | (306,881.00) |
| Federal Revenue | 8100-8299 | | 15,620.00 | 0.00 | 3,294,259.00 | 314,894.00 | 1,373,996.00 | 683,862.00 | (1,110,769.00) | 478,297.00 |
| Other State Revenue | 8300-8599 | | (165,229.00) | (11,970.00) | 519,386.00 | 597,871.00 | 295,276.00 | 34,964.00 | 498,545.00 | 561,620.00 |
| Other Local Revenue | 8600-8799 | | 110,101.00 | 109,774.00 | 345,049.00 | 286,687.00 | 170,632.00 | 3,440,582.00 | (298,107.00) | 351,176.00 |
| Interfund Transfers In | 8910-8929 | | | | | 2,500,000.00 | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 686,119.00 | 780,225.00 | 6,005,215.00 | 4,971,730.00 | 2,740,812.00 | 31,578,831.00 | 2,988,194.00 | 1,813,373.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 327,686.00 | 3,503,278.00 | 3,517,624.00 | 3,491,657.00 | 3,541,871.00 | 3,628,653.00 | 3,537,155.00 | 3,639,629.00 |
| Classified Salaries | 2000-2999 | | 532,857.00 | 1,103,974.00 | 1,081,148.00 | 1,057,076.00 | 1,081,289.00 | 1,071,068.00 | 1,102,005.00 | 1,218,697.00 |
| Employee Benefits | 3000-3999 | | 486,505.00 | 1,403,218.00 | 1,946,418.00 | 1,893,479.00 | 1,956,090.00 | 1,969,827.00 | 1,943,787.00 | 2,248,690.00 |
| Books and Supplies | 4000-4999 | | 7,016.00 | 229,997.00 | 113,978.00 | 127,286.00 | 250,157.00 | 540,866.00 | 120,186.00 | 295,840.00 |
| Services | 5000-5999 | | 5,989.00 | 1,330,510.00 | 996,590.00 | 445,218.00 | 989,227.00 | 656,462.00 | 929,368.00 | 1,303,295.00 |
| Capital Outlay | 6000-6599 | | | 114,660.00 | 0.00 | 0.00 | 89,353.00 | 0.00 | 39,018.00 | 20,883.00 |
| Other Outgo | 7000-7499 | | | | 7,768.00 | (7,768.00) | | 0.00 | (30.00) | (4,405.00) |
| Interfund Transfers Out | 7600-7629 | | | | | | | 200,000.00 | | (50,000.00) |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 1,360,053.00 | 7,685,637.00 | 7,663,526.00 | 7,006,948.00 | 7,907,987.00 | 8,066,876.00 | 7,671,489.00 | 8,672,629.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 40,003.00 | | (50,000.00) | | | | | | |
| Accounts Receivable | 9200-9299 | 5,798,290.00 | 1,800,295.00 | 734,072.00 | 235,570.00 | 132,544.00 | 145,946.00 | 193.00 | 1,734,878.00 | |
| Due From Other Funds | 9310 | 11,636.00 | | | | | | 11,636.00 | (10,000.00) | |
| Stores | 9320 | 27,704.00 | 267.00 | (351.00) | 166.00 | 337.00 | 287.00 | 3,746.00 | 35.00 | 354.00 |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 5,877,633.00 | 1,800,562.00 | 683,721.00 | 235,736.00 | 132,881.00 | 146,233.00 | 15,575.00 | 1,724,913.00 | 354.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 6,557,162.00 | 3,113,650.00 | 2,780,256.00 | (506,417.00) | (262,101.00) | (524,386.00) | (567,672.00) | (304,905.00) | (300,000.00) |
| Due To Other Funds | 9610 | 132,560.00 | | | | | | 132,560.00 | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | 301,890.00 | | | | 301,890.00 | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 6,991,612.00 | 3,113,650.00 | 2,780,256.00 | (506,417.00) | 39,789.00 | (524,386.00) | (435,112.00) | (304,905.00) | (300,000.00) |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | (136.00) | (308.00) | | | 444.00 | |
| TOTAL BALANCE SHEET ITEMS | | (1,113,979.00) | (1,313,088.00) | (2,096,535.00) | 742,017.00 | 92,784.00 | 670,619.00 | 450,687.00 | 2,030,262.00 | 300,354.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (1,987,022.00) | (9,001,947.00) | (916,294.00) | (1,942,434.00) | (4,496,556.00) | 23,962,642.00 | (2,653,033.00) | (6,558,902.00) |
| F. ENDING CASH (A + E) | | | 16,949,522.00 | 7,947,575.00 | 7,031,281.00 | 5,088,847.00 | 592,291.00 | 24,554,933.00 | 21,901,900.00 | 15,342,998.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | January | | | | | | | | |
| A. BEGINNING CASH | | 15,342,998.00 | 9,694,253.00 | 27,864,598.00 | 22,004,207.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 657,612.00 | 338,837.00 | 334,437.00 | 290,853.00 | 4,772,387.00 | | 15,261,596.00 | 15,261,596.00 |
| Property Taxes | 8020-8079 | 177,093.00 | 23,046,997.00 | 1,624,793.00 | 3,240,283.00 | | (14,123.00) | 58,522,468.00 | 58,522,468.00 |
| Miscellaneous Funds | 8080-8099 | (306,881.00) | (306,881.00) | (306,881.00) | (612,456.00) | | 11,558.00 | (3,668,453.00) | (3,668,453.00) |
| Federal Revenue | 8100-8299 | 819,183.00 | 352,774.00 | 58,825.00 | 1,300,327.00 | 499,941.00 | | 8,081,209.00 | 8,081,209.00 |
| Other State Revenue | 8300-8599 | 382,759.00 | 0.00 | 0.00 | 4,076,941.00 | 182,715.00 | | 6,972,878.00 | 6,972,878.00 |
| Other Local Revenue | 8600-8799 | 171,270.00 | 2,829,991.00 | 293,294.00 | 1,007,278.00 | | | 8,817,727.00 | 8,817,727.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 2,500,000.00 | 2,500,000.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 1,901,036.00 | 26,261,718.00 | 2,004,468.00 | 9,303,226.00 | 5,455,043.00 | (2,565.00) | 96,487,425.00 | 96,487,425.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,665,846.00 | 3,655,042.00 | 3,591,537.00 | 1,239,654.00 | | | 37,339,632.00 | 37,339,632.00 |
| Classified Salaries | 2000-2999 | 1,139,043.00 | 1,179,455.00 | 1,241,759.00 | 914,408.00 | | | 12,722,779.00 | 12,722,779.00 |
| Employee Benefits | 3000-3999 | 2,230,346.00 | 2,224,825.00 | 2,116,261.00 | 3,365,939.00 | | | 23,785,385.00 | 23,785,385.00 |
| Books and Supplies | 4000-4999 | 147,878.00 | 208,893.00 | 274,207.00 | 6,898,716.00 | | | 9,215,020.00 | 9,215,020.00 |
| Services | 5000-5999 | 724,185.00 | 1,023,573.00 | 1,127,244.00 | 3,780,850.00 | | | 13,312,511.00 | 13,312,511.00 |
| Capital Outlay | 6000-6599 | 92,898.00 | 0.00 | 0.00 | 123,333.00 | | | 480,145.00 | 480,145.00 |
| Other Outgo | 7000-7499 | (61.00) | (61.00) | 14,205.00 | 15,714.00 | | | 25,362.00 | 25,362.00 |
| Interfund Transfers Out | 7600-7629 | 150,000.00 | | | 419,537.00 | | | 719,537.00 | 719,537.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 8,150,135.00 | 8,291,727.00 | 8,365,213.00 | 16,758,151.00 | 0.00 | 0.00 | 97,600,371.00 | 97,600,371.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | 90,003.00 | | | 40,003.00 | |
| Accounts Receivable | 9200-9299 | | | | 1,014,792.00 | | | 5,798,290.00 | |
| Due From Other Funds | 9310 | | | | 10,000.00 | | | 11,636.00 | |
| Stores | 9320 | 354.00 | 354.00 | 354.00 | 21,801.00 | | | 27,704.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 354.00 | 354.00 | 354.00 | 1,136,596.00 | 0.00 | 0.00 | 5,877,633.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | (600,000.00) | (200,000.00) | (500,000.00) | 4,428,737.00 | | | 6,557,162.00 | |
| Due To Other Funds | 9610 | | | | 132,560.00 | | | 265,120.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 301,890.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | (600,000.00) | (200,000.00) | (500,000.00) | 4,561,297.00 | 0.00 | 0.00 | 7,124,172.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | 444.00 | | | 444.00 | |
| TOTAL BALANCE SHEET ITEMS | | 600,354.00 | 200,354.00 | 500,354.00 | (3,424,257.00) | 0.00 | 0.00 | (1,246,095.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (5,648,745.00) | 18,170,345.00 | (5,860,391.00) | (10,879,182.00) | 5,455,043.00 | (2,565.00) | (2,359,041.00) | (1,112,946.00) |
| F. ENDING CASH (A + E) | | 9,694,253.00 | 27,864,598.00 | 22,004,207.00 | 11,125,025.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 16,577,503.00 | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | January | | | | | | | | | |
| A. BEGINNING CASH | | | 11,125,025.00 | 10,370,332.00 | 4,072,252.00 | 2,467,304.00 | (647,574.00) | (5,411,448.00) | 20,024,693.00 | 14,714,180.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 1,824,432.00 | 1,917,891.00 | 2,729,373.00 | 2,416,966.00 | 1,925,955.00 | 1,478,280.00 | 1,280,274.00 | 1,240,284.00 |
| Property Taxes | 8020-8079 | | 92,638.00 | 31,376.00 | 962,788.00 | 121,724.00 | 102,595.00 | 28,586,401.00 | 98,794.00 | 49,411.00 |
| Miscellaneous Funds | 8080-8099 | | (295,442.00) | (188,036.00) | (132,579.00) | (300,277.00) | (250,715.00) | (353,769.00) | (302,242.00) | (318,710.00) |
| Federal Revenue | 8100-8299 | | 166,100.00 | 0.00 | 187,948.00 | 436,223.00 | 14,122.00 | 0.00 | 789,613.00 | 384,111.00 |
| Other State Revenue | 8300-8599 | | 0.00 | 80,206.00 | 84,708.00 | 397,678.00 | 287,969.00 | 342,391.00 | 56,837.00 | 457,885.00 |
| Other Local Revenue | 8600-8799 | | 490,993.00 | 1,175,957.00 | (1,178,439.00) | 56,787.00 | 88,464.00 | 3,538,085.00 | (60,436.00) | 346,983.00 |
| Interfund Transfers In | 8910-8929 | | | | 2,500,000.00 | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 2,278,721.00 | 3,017,394.00 | 5,153,799.00 | 3,129,101.00 | 2,168,390.00 | 33,591,388.00 | 1,862,840.00 | 2,159,964.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 322,118.00 | 3,374,223.00 | 3,590,145.00 | 3,570,488.00 | 3,814,560.00 | 3,767,691.00 | 3,663,428.00 | 3,654,420.00 |
| Classified Salaries | 2000-2999 | | 496,908.00 | 1,151,368.00 | 1,211,721.00 | 1,117,504.00 | 1,247,979.00 | 1,167,537.00 | 1,113,952.00 | 1,225,421.00 |
| Employee Benefits | 3000-3999 | | 407,871.00 | 1,510,440.00 | 2,036,007.00 | 2,077,258.00 | 2,148,874.00 | 2,069,522.00 | 2,095,118.00 | 2,379,970.00 |
| Books and Supplies | 4000-4999 | | 19,038.00 | 58,801.00 | 237,303.00 | 325,040.00 | 538,744.00 | 298,223.00 | 239,878.00 | 131,490.00 |
| Services | 5000-5999 | | 180,696.00 | 442,166.00 | 1,121,666.00 | 946,339.00 | 651,654.00 | 1,093,118.00 | 701,210.00 | 1,216,644.00 |
| Capital Outlay | 6000-6599 | | 13,432.00 | 65,448.00 | 106,111.00 | 121,499.00 | 92,709.00 | 247,618.00 | 0.00 | 20,883.00 |
| Other Outgo | 7000-7499 | | | 13,702.00 | | (5,403.00) | | | (268.00) | (4,405.00) |
| Interfund Transfers Out | 7600-7629 | | | | | | | 150,000.00 | | 195,880.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 1,440,063.00 | 6,616,148.00 | 8,302,953.00 | 8,152,725.00 | 8,494,520.00 | 8,793,709.00 | 7,813,318.00 | 8,820,303.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 3.00 | | | | | | | | |
| Accounts Receivable | 9200-9299 | 40,000.00 | | (20,000.00) | | | | | | |
| Due From Other Funds | 9310 | 5,798,290.00 | 1,173,078.00 | 1,011,773.00 | 1,536,191.00 | 1,278,290.00 | 953,759.00 | (22,882.00) | (20,107.00) | |
| Stores | 9320 | 11,636.00 | | | | | | | | |
| Prepaid Expenditures | 9330 | 27,704.00 | 4,416.00 | (188.00) | (1,765.00) | 852.00 | 1,441.00 | (2,237.00) | (354.00) | 354.00 |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 5,877,633.00 | 1,177,494.00 | 991,585.00 | 1,534,426.00 | 1,279,142.00 | 955,200.00 | (25,119.00) | (20,461.00) | 354.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 6,557,162.00 | 2,770,845.00 | 3,690,911.00 | (83,117.00) | (629,604.00) | (607,056.00) | (663,581.00) | (660,426.00) | (300,000.00) |
| Due To Other Funds | 9610 | 132,560.00 | | | | | | | | |
| Current Loans | 9640 | 301,890.00 | | | 73,337.00 | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 6,991,612.00 | 2,770,845.00 | 3,690,911.00 | (9,780.00) | (629,604.00) | (607,056.00) | (663,581.00) | (660,426.00) | (300,000.00) |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | (1,113,979.00) | (1,593,351.00) | (2,699,326.00) | 1,544,206.00 | 1,908,746.00 | 1,562,256.00 | 638,462.00 | 639,965.00 | 300,354.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (754,693.00) | (6,298,080.00) | (1,604,948.00) | (3,114,878.00) | (4,763,874.00) | 25,436,141.00 | (5,310,513.00) | (6,359,985.00) |
| F. ENDING CASH (A + E) | | | 10,370,332.00 | 4,072,252.00 | 2,467,304.00 | (647,574.00) | (5,411,448.00) | 20,024,693.00 | 14,714,180.00 | 8,354,195.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | January | | | | | | | | |
| A. BEGINNING CASH | | 8,354,195.00 | 3,400,619.00 | 23,151,054.00 | 18,408,671.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 1,545,996.00 | 1,240,284.00 | 1,240,284.00 | 264,290.00 | 1,484,421.00 | | 20,588,730.00 | 15,816,345.00 |
| Property Taxes | 8020-8079 | 182,405.00 | 23,738,407.00 | 1,673,537.00 | 4,652,611.00 | | | 60,292,687.00 | 60,292,687.00 |
| Miscellaneous Funds | 8080-8099 | (318,710.00) | (318,710.00) | (318,710.00) | (723,965.00) | | (2,658.00) | (3,824,523.00) | (3,824,523.00) |
| Federal Revenue | 8100-8299 | 633,691.00 | 352,774.00 | 58,825.00 | 567,335.00 | 37,697.00 | | 3,628,439.00 | 3,628,439.00 |
| Other State Revenue | 8300-8599 | 404,689.00 | 0.00 | 96,466.00 | 3,729,184.00 | 34,988.00 | | 5,973,001.00 | 5,973,001.00 |
| Other Local Revenue | 8600-8799 | 169,225.00 | 2,796,200.00 | 289,792.00 | 998,830.00 | | | 8,712,441.00 | 8,712,441.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 2,500,000.00 | 2,500,000.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 2,617,296.00 | 27,808,955.00 | 3,040,194.00 | 9,488,285.00 | 1,557,106.00 | (2,658.00) | 97,870,775.00 | 93,098,390.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,680,743.00 | 3,669,895.00 | 3,606,132.00 | 777,525.00 | | | 37,491,368.00 | 37,491,368.00 |
| Classified Salaries | 2000-2999 | 1,145,327.00 | 1,185,963.00 | 1,248,610.00 | 480,687.00 | | | 12,792,977.00 | 12,792,977.00 |
| Employee Benefits | 3000-3999 | 2,360,556.00 | 2,354,712.00 | 2,239,811.00 | 3,493,859.00 | | | 25,173,998.00 | 25,173,998.00 |
| Books and Supplies | 4000-4999 | 65,726.00 | 92,845.00 | 121,875.00 | 1,966,765.00 | | | 4,095,728.00 | 4,095,728.00 |
| Services | 5000-5999 | 676,037.00 | 955,520.00 | 1,052,298.00 | 3,390,066.00 | | | 12,427,414.00 | 12,427,414.00 |
| Capital Outlay | 6000-6599 | 92,898.00 | 0.00 | 0.00 | (280,453.00) | | | 480,145.00 | 480,145.00 |
| Other Outgo | 7000-7499 | (61.00) | (61.00) | 14,205.00 | 7,653.00 | | | 25,362.00 | 25,362.00 |
| Interfund Transfers Out | 7600-7629 | 150,000.00 | | | 0.00 | | | 495,880.00 | 300,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |
| TOTAL DISBURSEMENTS | | 8,171,226.00 | 8,258,874.00 | 8,282,931.00 | 9,836,102.00 | 0.00 | 0.00 | 92,982,872.00 | 92,786,992.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | 3.00 | | | 3.00 | |
| Accounts Receivable | 9200-9299 | | | | 60,000.00 | | | 40,000.00 | |
| Due From Other Funds | 9310 | | | | (111,813.00) | | | 5,798,289.00 | |
| Stores | 9320 | | | | 11,636.00 | | | 11,636.00 | |
| Prepaid Expenditures | 9330 | 354.00 | 354.00 | 354.00 | 24,123.00 | | | 27,704.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 354.00 | 354.00 | 354.00 | (16,051.00) | 0.00 | 0.00 | 5,877,632.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | (600,000.00) | (200,000.00) | (500,000.00) | 4,339,189.00 | | | 6,557,161.00 | |
| Due To Other Funds | 9610 | | | | 132,560.00 | | | 132,560.00 | |
| Current Loans | 9640 | | | | 228,553.00 | | | 301,890.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | (600,000.00) | (200,000.00) | (500,000.00) | 4,700,302.00 | 0.00 | 0.00 | 6,991,611.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 600,354.00 | 200,354.00 | 500,354.00 | (4,716,353.00) | 0.00 | 0.00 | (1,113,979.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (4,953,576.00) | 19,750,435.00 | (4,742,383.00) | (5,064,170.00) | 1,557,106.00 | (2,658.00) | 3,773,924.00 | 311,398.00 |
| F. ENDING CASH (A + E) | | 3,400,619.00 | 23,151,054.00 | 18,408,671.00 | 13,344,501.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 14,898,949.00 | |

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 10, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

____ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Jim Monreal Telephone: (831) 429-3410 x224

Title: Asst. Superintendent of Business Services E-mail: jmonreal@sccs.net

## Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|---|---|---|---|---|
| 1 | Average Daily Attendance | Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | X | |

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|---|---|---|---|---|
| 2 | Enrollment | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | X | |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | | X |
| 5 | Salaries and Benefits | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | | X |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | | X |
| 6b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | X | |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | X | |
| 9a | Fund Balance | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years. | X | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | X | |
| 10 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|---|---|---|---|---|
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | |
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years? | | X |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|---|---|---|---|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment? | X | |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since first interim in OPEB liabilities? | X | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | | X |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|---|---|---|---|---|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior and current fiscal years? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2020-21 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 97,600,371.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 10,127,947.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 1,000.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 480,145.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 4,500.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 719,537.00 |
| 6. All Other Financing Uses | All | 9100<br>9200 | 7699<br>7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 39,806.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 1,244,988.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 759,368.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 86,986,804.00 |

| Section II - Expenditures Per ADA | | 2020-21 Annual ADA/ Exps. Per ADA |
|---|---|---|
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | | 5,906.17 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 14,728.12 |

| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
|---|---|---|
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 84,912,280.23 | 13,876.21 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 84,912,280.23 | 13,876.21 |
| B. Required effort (Line A.2 times 90%) | 76,421,052.21 | 12,488.59 |
| C. Current year expenditures (Line I.E and Line II.B) | 86,986,804.00 | 14,728.12 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 3,047,140.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 70,126,819.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 4.35%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

| | | |
|---|---|---|
| **A.** | **Indirect Costs** | |
| 1. | Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 3,719,884.00 |
| 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 1,552,712.00 |
| 3. | External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 52,000.00 |
| 4. | Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. | Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 442,223.74 |
| 6. | Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. | Adjustment for Employment Separation Costs | |
| | a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| | b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. | Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 5,766,819.74 |
| 9. | Carry-Forward Adjustment (Part IV, Line F) | 1,065,304.91 |
| 10. | Total Adjusted Indirect Costs (Line A8 plus Line A9) | 6,832,124.65 |
| **B.** | **Base Costs** | |
| 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 53,919,578.00 |
| 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 11,912,044.00 |
| 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 9,474,404.00 |
| 4. | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,786,707.00 |
| 5. | Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 1,000.00 |
| 6. | Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 151,110.00 |
| 7. | Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,017,600.00 |
| 8. | External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. | Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 587,932.00 |
| 10. | Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 74,246.00 |
| 11. | Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 9,723,839.26 |
| 12. | Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. | Adjustment for Employment Separation Costs | |
| | a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| | b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. | Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. | Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 80,460.00 |
| 16. | Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. | Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 1,348,458.00 |
| 18. | Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. | Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 90,077,378.26 |
| **C.** | **Straight Indirect Cost Percentage Before Carry-Forward Adjustment** **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19) | 6.40% |
| **D.** | **Preliminary Proposed Indirect Cost Rate** **(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19) | 7.58% |

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | | |
|---|---|---|
| **A.** | **Indirect costs incurred in the current year (Part III, Line A8)** | 5,766,819.74 |
| **B.** | **Carry-forward adjustment from prior year(s)** | |
| 1. | Carry-forward adjustment from the second prior year | (675,056.02) |
| 2. | Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **C.** | **Carry-forward adjustment for under- or over-recovery in the current year** | |
| 1. | Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.47%) times Part III, Line B19); zero if negative | 1,065,304.91 |
| 2. | Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.47%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.47%) times Part III, Line B19); zero if positive | 0.00 |
| **D.** | **Preliminary carry-forward adjustment (Line C1 or C2)** | 1,065,304.91 |

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

| | |
|---|---|
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 1,065,304.91 |

Approved indirect cost rate: 4.47%
Highest rate used in any program: 4.47%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 3010 | 1,238,834.00 | 55,375.00 | 4.47% |
| 01 | 3182 | 162,844.00 | 7,279.00 | 4.47% |
| 01 | 3310 | 3,540,650.00 | 158,267.00 | 4.47% |
| 01 | 3327 | 94,924.00 | 4,244.00 | 4.47% |
| 01 | 3410 | 145,519.00 | 6,505.00 | 4.47% |
| 01 | 3550 | 75,078.00 | 3,355.00 | 4.47% |
| 01 | 4035 | 260,254.00 | 11,633.00 | 4.47% |
| 01 | 4127 | 112,903.00 | 5,046.00 | 4.47% |
| 01 | 4201 | 7,040.00 | 141.00 | 2.00% |
| 01 | 4203 | 181,176.00 | 3,623.00 | 2.00% |
| 01 | 6010 | 264,932.00 | 11,843.00 | 4.47% |
| 01 | 6500 | 10,569,468.00 | 472,432.00 | 4.47% |
| 01 | 6520 | 211,338.00 | 9,447.00 | 4.47% |
| 01 | 6546 | 449,904.00 | 20,111.00 | 4.47% |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 70,115,611.00 | 3.09% | 72,284,509.00 | 0.29% | 72,494,733.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 1,174,757.00 | 0.00% | 1,174,757.00 | 0.00% | 1,174,757.00 |
| 4. Other Local Revenues | 8600-8799 | 7,191,044.00 | -1.43% | 7,088,021.00 | -0.49% | 7,053,571.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 2,500,000.00 | 0.00% | 2,500,000.00 | 0.00% | 2,500,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (17,533,112.00) | 7.65% | (18,873,826.00) | 2.00% | (19,251,037.00) |
| 6. Total (Sum lines A1 thru A5c) | | 63,448,300.00 | 1.14% | 64,173,461.00 | -0.31% | 63,972,024.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 29,701,620.00 | | 30,145,820.00 |
| b. Step & Column Adjustment | | | | 584,200.00 | | 443,838.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (140,000.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 29,701,620.00 | 1.50% | 30,145,820.00 | 1.47% | 30,589,658.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 8,829,306.00 | | 8,990,225.00 |
| b. Step & Column Adjustment | | | | 160,919.00 | | 164,138.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 8,829,306.00 | 1.82% | 8,990,225.00 | 1.83% | 9,154,363.00 |
| 3. Employee Benefits | 3000-3999 | 15,350,513.00 | 7.43% | 16,491,466.00 | 8.48% | 17,890,358.00 |
| 4. Books and Supplies | 4000-4999 | 1,835,102.00 | 0.00% | 1,835,102.00 | 0.00% | 1,835,102.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,613,120.00 | 5.28% | 6,962,294.00 | -1.37% | 6,866,952.00 |
| 6. Capital Outlay | 6000-6999 | 226,884.00 | 0.00% | 226,884.00 | 0.00% | 226,884.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 25,362.00 | 0.00% | 25,362.00 | 0.00% | 25,362.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (769,301.00) | 1.60% | (781,639.00) | 2.55% | (801,571.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 719,537.00 | -58.31% | 300,000.00 | 0.00% | 300,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 62,532,143.00 | 2.66% | 64,195,514.00 | 2.95% | 66,087,108.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 916,157.00 | | (22,053.00) | | (2,115,084.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 16,126,910.26 | | 17,043,067.26 | | 17,021,014.26 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 17,043,067.26 | | 17,021,014.26 | | 14,905,930.26 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 67,704.00 | | 67,704.00 | | 67,704.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 920,000.00 | | 450,000.00 | | 450,000.00 |
| d. Assigned | 9780 | 6,111,179.00 | | 6,089,125.00 | | 3,974,041.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,928,011.00 | | 2,783,610.00 | | 2,861,677.00 |
| 2. Unassigned/Unappropriated | 9790 | 7,016,173.26 | | 7,630,575.26 | | 7,552,508.26 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 17,043,067.26 | | 17,021,014.26 | | 14,905,930.26 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 2,928,011.00 | | 2,783,610.00 | | 2,861,677.00 |
| c. Unassigned/Unappropriated | 9790 | 7,016,173.26 | | 7,630,575.26 | | 7,552,508.26 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 9,944,184.26 | | 10,414,185.26 | | 10,414,185.26 |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Line B1d is a reduction of 2.0 FTE for Certificated staff due to declining enrollment.

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 8,081,209.00 | -55.10% | 3,628,439.00 | 0.00% | 3,628,439.00 |
| 3. Other State Revenues | 8300-8599 | 5,798,121.00 | -17.24% | 4,798,244.00 | 0.00% | 4,798,244.00 |
| 4. Other Local Revenues | 8600-8799 | 1,626,683.00 | -0.14% | 1,624,420.00 | 0.00% | 1,624,420.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 17,533,112.00 | 7.65% | 18,873,826.00 | 2.00% | 19,251,037.00 |
| 6. Total (Sum lines A1 thru A5c) | | 33,039,125.00 | -12.45% | 28,924,929.00 | 1.30% | 29,302,140.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 7,638,012.00 | | 7,345,548.00 |
| b. Step & Column Adjustment | | | | 183,532.00 | | 109,780.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (475,996.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 7,638,012.00 | -3.83% | 7,345,548.00 | 1.49% | 7,455,328.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,893,473.00 | | 3,802,752.00 |
| b. Step & Column Adjustment | | | | 71,534.00 | | 72,965.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (162,255.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,893,473.00 | -2.33% | 3,802,752.00 | 1.92% | 3,875,717.00 |
| 3. Employee Benefits | 3000-3999 | 8,434,872.00 | 2.94% | 8,682,531.00 | 5.78% | 9,184,008.00 |
| 4. Books and Supplies | 4000-4999 | 7,379,918.00 | -69.37% | 2,260,628.98 | 0.29% | 2,267,135.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,699,391.00 | -18.42% | 5,465,120.00 | 0.00% | 5,465,120.00 |
| 6. Capital Outlay | 6000-6999 | 253,261.00 | 0.00% | 253,261.00 | 0.00% | 253,261.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 769,301.00 | 1.60% | 781,639.00 | 2.55% | 801,571.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 35,068,228.00 | -18.47% | 28,591,479.98 | 2.49% | 29,302,140.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (2,029,103.00) | | 333,449.02 | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 1,695,653.98 | | (333,449.02) | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | (333,449.02) | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 523,237.56 | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | (856,686.58) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | (333,449.02) | | 0.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Lines B1d, B2d, 4 and 5 the reductions are for the CARES Act funds backing out of the budget for 2021-22.

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 70,115,611.00 | 3.09% | 72,284,509.00 | 0.29% | 72,494,733.00 |
| 2. Federal Revenues | 8100-8299 | 8,081,209.00 | -55.10% | 3,628,439.00 | 0.00% | 3,628,439.00 |
| 3. Other State Revenues | 8300-8599 | 6,972,878.00 | -14.34% | 5,973,001.00 | 0.00% | 5,973,001.00 |
| 4. Other Local Revenues | 8600-8799 | 8,817,727.00 | -1.19% | 8,712,441.00 | -0.40% | 8,677,991.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 2,500,000.00 | 0.00% | 2,500,000.00 | 0.00% | 2,500,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 96,487,425.00 | -3.51% | 93,098,390.00 | 0.19% | 93,274,164.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 37,339,632.00 | | 37,491,368.00 |
| b. Step & Column Adjustment | | | | 767,732.00 | | 553,618.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (615,996.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 37,339,632.00 | 0.41% | 37,491,368.00 | 1.48% | 38,044,986.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 12,722,779.00 | | 12,792,977.00 |
| b. Step & Column Adjustment | | | | 232,453.00 | | 237,103.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (162,255.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 12,722,779.00 | 0.55% | 12,792,977.00 | 1.85% | 13,030,080.00 |
| 3. Employee Benefits | 3000-3999 | 23,785,385.00 | 5.84% | 25,173,997.00 | 7.55% | 27,074,366.00 |
| 4. Books and Supplies | 4000-4999 | 9,215,020.00 | -55.55% | 4,095,730.98 | 0.16% | 4,102,237.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 13,312,511.00 | -6.65% | 12,427,414.00 | -0.77% | 12,332,072.00 |
| 6. Capital Outlay | 6000-6999 | 480,145.00 | 0.00% | 480,145.00 | 0.00% | 480,145.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 25,362.00 | 0.00% | 25,362.00 | 0.00% | 25,362.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 719,537.00 | -58.31% | 300,000.00 | 0.00% | 300,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 97,600,371.00 | -4.93% | 92,786,993.98 | 2.80% | 95,389,248.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,112,946.00) | | 311,396.02 | | (2,115,084.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 17,822,564.24 | | 16,709,618.24 | | 17,021,014.26 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 16,709,618.24 | | 17,021,014.26 | | 14,905,930.26 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 67,704.00 | | 67,704.00 | | 67,704.00 |
| b. Restricted | 9740 | 523,237.56 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 920,000.00 | | 450,000.00 | | 450,000.00 |
| d. Assigned | 9780 | 6,111,179.00 | | 6,089,125.00 | | 3,974,041.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,928,011.00 | | 2,783,610.00 | | 2,861,677.00 |
| 2. Unassigned/Unappropriated | 9790 | 6,159,486.68 | | 7,630,575.26 | | 7,552,508.26 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 16,709,618.24 | | 17,021,014.26 | | 14,905,930.26 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 2,928,011.00 | | 2,783,610.00 | | 2,861,677.00 |
| c. Unassigned/Unappropriated | 9790 | 7,016,173.26 | | 7,630,575.26 | | 7,552,508.26 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (856,686.58) | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 9,087,497.68 | | 10,414,185.26 | | 10,414,185.26 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 9.31% | | 11.22% | | 10.92% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 5,864.66 | | 5,938.31 | | 5,765.39 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 97,600,371.00 | | 92,786,993.98 | | 95,389,248.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 97,600,371.00 | | 92,786,993.98 | | 95,389,248.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 2,928,011.13 | | 2,783,609.82 | | 2,861,677.44 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 2,928,011.13 | | 2,783,609.82 | | 2,861,677.44 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01I GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 2,500,000.00 | 719,537.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08I STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09I CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10I SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11I ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12I CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13I CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 719,537.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14I DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15I PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18I SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19I FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21I BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 2,500,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25I CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35I COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51I BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53I TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56I DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57I FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 61I CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62I CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63I OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66I WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67I SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71I RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76I WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95I STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 3,219,537.00 | 3,219,537.00 | | |

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

**District's ADA Standard Percentage Range:** **-2.0% to +2.0%**

### 1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

| Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 1A) | Second Interim Projected Year Totals (Form AI, Lines A4 and C4) | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2020-21) | | | | |
| District Regular | 6,119.27 | 6,060.52 | | |
| Charter School | 0.00 | 0.00 | | |
| **Total ADA** | **6,119.27** | **6,060.52** | **-1.0%** | **Met** |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 5,886.11 | 5,938.31 | | |
| Charter School | | | | |
| **Total ADA** | **5,886.11** | **5,938.31** | **0.9%** | **Met** |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 5,823.41 | 5,765.39 | | |
| Charter School | | | | |
| **Total ADA** | **5,823.41** | **5,765.39** | **-1.0%** | **Met** |

### 1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

**Explanation:**
(required if NOT met)

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

**District's Enrollment Standard Percentage Range:** **-2.0% to +2.0%**

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | Enrollment<br>First Interim<br>(Form 01CSI, Item 2A) | Enrollment<br>Second Interim<br>CBEDS/Projected | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2020-21) | | | | |
| District Regular | 6,199 | 6,190 | | |
| Charter School | | | | |
| **Total Enrollment** | **6,199** | **6,190** | **-0.1%** | **Met** |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 6,180 | 6,224 | | |
| Charter School | | | | |
| **Total Enrollment** | **6,180** | **6,224** | **0.7%** | **Met** |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 6,114 | 6,041 | | |
| Charter School | | | | |
| **Total Enrollment** | **6,114** | **6,041** | **-1.2%** | **Met** |

### 2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

## 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

### 3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Form 01CSI, Item 3A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2017-18) | | | |
| District Regular | 6,251 | 6,733 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **6,251** | **6,733** | **92.8%** |
| Second Prior Year (2018-19) | | | |
| District Regular | 6,102 | 6,599 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **6,102** | **6,599** | **92.5%** |
| First Prior Year (2019-20) | | | |
| District Regular | 6,078 | 6,411 | |
| Charter School | 0 | | |
| **Total ADA/Enrollment** | **6,078** | **6,411** | **94.8%** |
| | | Historical Average Ratio: | 93.4% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **93.9%** |

### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

| Fiscal Year | Estimated P-2 ADA (Form AI, Lines A4 and C4) | Enrollment CBEDS/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Current Year (2020-21) | | | | |
| District Regular | 5,865 | 6,190 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **5,865** | **6,190** | **94.7%** | **Not Met** |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 5,938 | 6,224 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **5,938** | **6,224** | **95.4%** | **Not Met** |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 5,765 | 6,041 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **5,765** | **6,041** | **95.4%** | **Not Met** |

### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**
(required if NOT met)

FY 20-21 is funded off of prior year ADA. With the movement of the 6th graders to the secondary district the ADA to entrollment has changed. For 21-22 and 22-23 the ADA to enrollment assumption used is 94.5% for both Elem and Sec.

## 4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

**District's LCFF Revenue Standard Percentage Range:** **-2.0% to +2.0%**

### 4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A) | Second Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2020-21) | 73,706,299.00 | 73,798,185.00 | 0.1% | Met |
| 1st Subsequent Year (2021-22) | 74,428,511.00 | 76,109,032.00 | 2.3% | Not Met |
| 2nd Subsequent Year (2022-23) | 74,535,548.00 | 76,519,610.00 | 2.7% | Not Met |

### 4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**
(required if NOT met)

We are projecting a 3.84% COLA in 2021-22 were at 1st interim we were projecting a zero COLA. In 2022-23 we are using the more conservative COLA of 1.28% from SSC, at 1st Interim we were using a zero COLA.

## 5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

### 5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

| Fiscal Year | Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2017-18) | 51,343,866.28 | 56,357,265.58 | 91.1% |
| Second Prior Year (2018-19) | 54,055,305.81 | 59,102,117.03 | 91.5% |
| First Prior Year (2019-20) | 55,653,369.08 | 62,562,404.62 | 89.0% |
| | | Historical Average Ratio: | 90.5% |

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4) | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **87.5% to 93.5%** | **87.5% to 93.5%** | **87.5% to 93.5%** |

### 5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3) | Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Current Year (2020-21) | 53,881,439.00 | 61,812,606.00 | 87.2% | Not Met |
| 1st Subsequent Year (2021-22) | 55,627,511.00 | 63,895,514.00 | 87.1% | Not Met |
| 2nd Subsequent Year (2022-23) | 57,634,379.00 | 65,787,108.00 | 87.6% | Met |

### 5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**
(required if NOT met)

In FY 2020-21 we lowered FTE to address declining enrollment and positions were we had double costs for teachers out on leave. In FY 2021-22 we lowered by an additional 2 FTE for declining enrollment.

## 6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

| | |
|---|---|
| **District's Other Revenues and Expenditures Standard Percentage Range:** | **-5.0% to +5.0%** |
| **District's Other Revenues and Expenditures Explanation Percentage Range:** | **-5.0% to +5.0%** |

### 6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)** | | | | |
| Current Year (2020-21) | 8,057,286.00 | 8,081,209.00 | 0.3% | No |
| 1st Subsequent Year (2021-22) | 3,604,516.00 | 3,628,439.00 | 0.7% | No |
| 2nd Subsequent Year (2022-23) | 3,604,516.00 | 3,628,439.00 | 0.7% | No |

**Explanation:**
(required if Yes)

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)** | | | | |
| Current Year (2020-21) | 5,292,116.00 | 6,972,878.00 | 31.8% | Yes |
| 1st Subsequent Year (2021-22) | 4,292,239.00 | 5,973,001.00 | 39.2% | Yes |
| 2nd Subsequent Year (2022-23) | 4,292,239.00 | 5,973,001.00 | 39.2% | Yes |

**Explanation:**
(required if Yes)

This increase is for STRS On behalf it was underbudgted. The estimated 2020-21 STRS on behalf is $3,603,411 at 1st Interim we were using $1,922,649 and increase of $1,680,762.

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)** | | | | |
| Current Year (2020-21) | 8,476,713.00 | 8,817,727.00 | 4.0% | No |
| 1st Subsequent Year (2021-22) | 8,440,415.00 | 8,712,441.00 | 3.2% | No |
| 2nd Subsequent Year (2022-23) | 8,405,838.00 | 8,677,991.00 | 3.2% | No |

**Explanation:**
(required if Yes)

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)** | | | | |
| Current Year (2020-21) | 10,168,356.00 | 9,215,020.00 | -9.4% | Yes |
| 1st Subsequent Year (2021-22) | 4,119,119.98 | 4,095,730.98 | -0.6% | No |
| 2nd Subsequent Year (2022-23) | 4,119,118.00 | 4,102,237.00 | -0.4% | No |

**Explanation:**
(required if Yes)

In FY 2020-21 the decrease of $953,336 is $488,787 from unrestricted 4300 and $569,632 from restricted, it's moving the funds between salaries and benefits as well as the 5000's object codes.

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 6A) | Second Interim Projected Year Totals (Fund 01) (Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)** | | | | |
| Current Year (2020-21) | 12,783,038.00 | 13,312,511.00 | 4.1% | No |
| 1st Subsequent Year (2021-22) | 12,190,130.00 | 12,427,414.00 | 1.9% | No |
| 2nd Subsequent Year (2022-23) | 12,092,330.00 | 12,332,072.00 | 2.0% | No |

**Explanation:**
(required if Yes)

## 6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Section 6A)** | | | | |
| Current Year (2020-21) | 21,826,115.00 | 23,871,814.00 | 9.4% | Not Met |
| 1st Subsequent Year (2021-22) | 16,337,170.00 | 18,313,881.00 | 12.1% | Not Met |
| 2nd Subsequent Year (2022-23) | 16,302,593.00 | 18,279,431.00 | 12.1% | Not Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)** | | | | |
| Current Year (2020-21) | 22,951,394.00 | 22,527,531.00 | -1.8% | Met |
| 1st Subsequent Year (2021-22) | 16,309,249.98 | 16,523,144.98 | 1.3% | Met |
| 2nd Subsequent Year (2022-23) | 16,211,448.00 | 16,434,309.00 | 1.4% | Met |

## 6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**
Federal Revenue
(linked from 6A
if NOT met)

**Explanation:**
Other State Revenue
(linked from 6A
if NOT met)

This increase is for STRS On behalf it was underbudgted. The estimated 2020-21 STRS on behalf is $3,603,411 at 1st Interim we were using $1,922,649 and increase of $1,680,762.

**Explanation:**
Other Local Revenue
(linked from 6A
if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**
Books and Supplies
(linked from 6A
if NOT met)

**Explanation:**
Services and Other Exps
(linked from 6A
if NOT met)

## 7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

| | | Required Minimum Contribution | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|---|---|---|---|
| 1. | OMMA/RMA Contribution | 2,649,705.63 | 2,913,108.00 | Met |
| 2. | First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1) | | 2,913,108.00 | |

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

**Explanation:**
(required if NOT met and Other is marked)

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

### 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 9.3% | 11.2% | 10.9% |
| **District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):** | **3.1%** | **3.7%** | **3.6%** |

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

| Fiscal Year | Projected Year Totals<br>Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Current Year (2020-21) | 916,157.00 | 62,532,143.00 | N/A | Met |
| 1st Subsequent Year (2021-22) | (22,053.00) | 64,195,514.00 | 0.0% | Met |
| 2nd Subsequent Year (2022-23) | (2,115,084.00) | 66,087,108.00 | 3.2% | Met |

### 8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

**Explanation:**
(required if NOT met)

## 9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

### 9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2) | Status |
|---|---|---|
| Current Year (2020-21) | 16,709,618.24 | Met |
| 1st Subsequent Year (2021-22) | 17,021,014.26 | Met |
| 2nd Subsequent Year (2022-23) | 14,905,930.26 | Met |

### 9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

### 9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|---|---|---|
| Current Year (2020-21) | 11,125,025.00 | Met |

### 9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**
(required if NOT met)

## 10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

| Percentage Level | District ADA | | |
|---|---|---|---|
| 5% or $71,000 (greater of) | 0 | to | 300 |
| 4% or $71,000 (greater of) | 301 | to | 1,000 |
| 3% | 1,001 | to | 30,000 |
| 2% | 30,001 | to | 400,000 |
| 1% | 400,001 | and | over |

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.) | 5,865 | 5,938 | 5,765 |
| **District's Reserve Standard Percentage Level:** | **3%** | **3%** | **3%** |

### 10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

| | Current Year Projected Year Totals (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

### 10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

| | Current Year Projected Year Totals (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11) | 97,600,371.00 | 92,786,993.98 | 95,389,248.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 97,600,371.00 | 92,786,993.98 | 95,389,248.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 2,928,011.13 | 2,783,609.82 | 2,861,677.44 |
| 6. Reserve Standard - by Amount ($71,000 for districts with less than 1,001 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. **District's Reserve Standard (Greater of Line B5 or Line B6)** | **2,928,011.13** | **2,783,609.82** | **2,861,677.44** |

## 10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year Projected Year Totals (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 2,928,011.00 | 2,783,610.00 | 2,861,677.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 7,016,173.26 | 7,630,575.26 | 7,552,508.26 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | (856,686.58) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 9,087,497.68 | 10,414,185.26 | 10,414,185.26 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 9.31% | 11.22% | 10.92% |
| **District's Reserve Standard (Section 10B, Line 7):** | **2,928,011.13** | **2,783,609.82** | **2,861,677.44** |
| Status: | Met | Met | Met |

## 10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

## SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? **No**

1b. If Yes, identify the liabilities and how they may impact the budget:

### S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? **No**

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

### S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) **No**

1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

## S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

**District's Contributions and Transfers Standard:** **-5.0% to +5.0% or -$20,000 to +$20,000**

### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | | |
| Current Year (2020-21) | (17,986,283.00) | (17,533,112.00) | -2.5% | (453,171.00) | Met |
| 1st Subsequent Year (2021-22) | (18,498,951.00) | (18,873,826.00) | 2.0% | 374,875.00 | Met |
| 2nd Subsequent Year (2022-23) | (18,891,592.00) | (19,251,037.00) | 1.9% | 359,445.00 | Met |
| 1b. **Transfers In, General Fund *** | | | | | |
| Current Year (2020-21) | 2,500,000.00 | 2,500,000.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2021-22) | 2,500,000.00 | 2,500,000.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2022-23) | 2,500,000.00 | 2,500,000.00 | 0.0% | 0.00 | Met |
| 1c. **Transfers Out, General Fund *** | | | | | |
| Current Year (2020-21) | 300,000.00 | 719,537.00 | 139.8% | 419,537.00 | Not Met |
| 1st Subsequent Year (2021-22) | 300,000.00 | 300,000.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2022-23) | 300,000.00 | 300,000.00 | 0.0% | 0.00 | Met |

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

### S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**
(required if NOT met)

The increase in transfers out is due to a decrease in revenue for our Food Service program due to the COVID-19 virus and the mandatory state guidelines that protects layoffs to employees in food service.

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

**Project Information:**
(required if YES)

## S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2020 |
|---|---|---|---|---|
| Capital Leases | | | | |
| Certificates of Participation | 7 | RDA Passthrough | Fund 21 Objects 7438/7439 | 1,000,000 |
| General Obligation Bonds | Multiple | Property Taxes | Fund 51 Objects 7438/7439 | 165,424,432 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (do not include OPEB):

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 166,424,432 |

| Type of Commitment (continued) | Prior Year (2019-20) Annual Payment (P & I) | Current Year (2020-21) Annual Payment (P & I) | 1st Subsequent Year (2021-22) Annual Payment (P & I) | 2nd Subsequent Year (2022-23) Annual Payment (P & I) |
|---|---|---|---|---|
| Capital Leases | | | | |
| Certificates of Participation | 212,251 | 208,800 | 199,756 | 190,502 |
| General Obligation Bonds | 14,115,875 | 13,855,174 | 9,869,275 | 10,198,125 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | 787,200 |

Other Long-term Commitments (continued):

| | | | | |
|---|---|---|---|---|
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 14,328,126 | 14,063,974 | 10,069,031 | 11,175,827 |
| **Has total annual payment increased over prior year (2019-20)?** | | **No** | **No** | **No** |

## S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

**Explanation:**
(Required if Yes to increase in total annual payments)

## S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**
(Required if Yes)

## S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4): Yes

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? No

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? No

2. OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| a. Total OPEB liability | 16,897,030.00 | 16,897,030.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 0.00 | 0.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 16,897,030.00 | 16,897,030.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. | Jul 01, 2019 | Jul 01, 2019 |

3. OPEB Contributions

| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| Current Year (2020-21) | 1,330,724.00 | 1,330,724.00 |
| 1st Subsequent Year (2021-22) | 1,330,724.00 | 1,330,724.00 |
| 2nd Subsequent Year (2022-23) | 1,330,724.00 | 1,330,724.00 |
| **b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)** | | |
| Current Year (2020-21) | 780,413.00 | 673,837.00 |
| 1st Subsequent Year (2021-22) | 831,924.00 | 831,924.00 |
| 2nd Subsequent Year (2022-23) | 859,434.00 | 859,434.00 |
| **c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)** | | |
| Current Year (2020-21) | 602,303.00 | 602,303.00 |
| 1st Subsequent Year (2021-22) | 607,004.00 | 607,004.00 |
| 2nd Subsequent Year (2022-23) | 573,965.00 | 573,965.00 |
| **d. Number of retirees receiving OPEB benefits** | | |
| Current Year (2020-21) | 59 | 59 |
| 1st Subsequent Year (2021-22) | 59 | 59 |
| 2nd Subsequent Year (2022-23) | 59 | 59 |

4. Comments:

## S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) — No

   b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? — n/a

   c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? — n/a

2. Self-Insurance Liabilities

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|---|
| a. Accrued liability for self-insurance programs | | |
| b. Unfunded liability for self-insurance programs | | |

3. Self-Insurance Contributions

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2020-21) | | |
| 1st Subsequent Year (2021-22) | | |
| 2nd Subsequent Year (2022-23) | | |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2020-21) | | |
| 1st Subsequent Year (2021-22) | | |
| 2nd Subsequent Year (2022-23) | | |

4. Comments:

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

### S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**
Were all certificated labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2019-20) | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 390.1 | 389.7 | 388.7 | 388.7 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

| | | |
|---|---|---|
| 6. Cost of a one percent increase in salary and statutory benefits | 375,804 | |

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| **Certificated (Non-management) Health and Welfare (H&W) Benefits** | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 3,592,812 | 3,736,524 | 3,885,985 |
| 3. Percent of H&W cost paid by employer | varies | varies | varies |
| 4. Percent projected change in H&W cost over prior year | 2.0% | 4.0% | 4.0% |

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

| | | | |
|---|---|---|---|
| Are any new costs negotiated since first interim projections for prior year settlements included in the interim? | No | | |
| If Yes, amount of new costs included in the interim and MYPs | | | |
| If Yes, explain the nature of the new costs: | | | |

| **Certificated (Non-management) Step and Column Adjustments** | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 504,814 | 500,205 | 479,982 |
| 3. Percent change in step & column over prior year | 1.8% | 1.6% | 1.5% |

| **Certificated (Non-management) Attrition (layoffs and retirements)** | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are savings from attrition included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | Yes | Yes | Yes |

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

## S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections? No

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2019-20) | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| Number of classified (non-management) FTE positions | 243.5 | 242.7 | 242.7 | 242.7 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 137,547

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

**Classified (Non-management) Health and Welfare (H&W) Benefits**

| | | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 5,089,766 | 5,293,357 | 5,505,091 |
| 3. | Percent of H&W cost paid by employer | varies | varies | varies |
| 4. | Percent projected change in H&W cost over prior year | 2.0% | 4.0% | 4.0% |

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim for prior year settlements included in the interim? No

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

| | | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 393,183 | 196,921 | 219,123 |
| 3. | Percent change in step & column over prior year | 3.9% | 2.0% | 2.0% |

**Classified (Non-management) Attrition (layoffs and retirements)**

| | | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the interim and MYPs? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | Yes | Yes | Yes |

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

## S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections? No

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2019-20) | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 43.9 | 44.9 | 44.9 | 44.9 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? Yes
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

| 2. Salary settlement: | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 68,320

| | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| **Management/Supervisor/Confidential Health and Welfare (H&W) Benefits** | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 605,204 | 629,412 | 654,589 |
| 3. Percent of H&W cost paid by employer | varies | varies | varies |
| 4. Percent projected change in H&W cost over prior year | 2.0% | 4.0% | 4.0% |

| **Management/Supervisor/Confidential Step and Column Adjustments** | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 52,931 | 49,291 | 5,080 |
| 3. Percent change in step and column over prior year | 2.0% | 1.8% | 1.6% |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Current Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are costs of other benefits included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

## S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

### S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

   If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | No |
| **A3.** | Is enrollment decreasing in both the prior and current fiscal years? | Yes |
| **A4.** | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | No |
| **A5.** | Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| **A7.** | Is the district's financial system independent of the county office system? | No |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | No |
| **A9.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**
(optional)

A3. The district is seeing declining enrollment in both districts.

## End of School District Second Interim Criteria and Standards Review

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 10, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

____ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Jim Monreal Telephone: (831) 429-3410 x224

Title: Asst. Superintendent of Business Services E-mail: jmonreal@sccs.net

## Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|---|---|---|---|---|
| 1 | Average Daily Attendance | Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | X | |

| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
|---|---|---|---|---|
| 2 | Enrollment | Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | X | |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | | X |
| 5 | Salaries and Benefits | Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years. | | X |
| 6a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | | X |
| 6b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | X | |
| 7 | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | X | |
| 9a | Fund Balance | Projected general fund balance will be positive at the end of the current and two subsequent fiscal years. | X | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | X | |
| 10 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|---|---|---|---|---|
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | |
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years? | | X |

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|---|---|---|---|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment? | X | |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since first interim in OPEB liabilities? | X | |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | | X |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | |
| | | • Certificated? (Section S8A, Line 3) | n/a | |
| | | • Classified? (Section S8B, Line 3) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|---|---|---|---|---|
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior and current fiscal years? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

# SANTA CRUZ CITY SCHOOLS DISTRICT

**AGENDA ITEM:** SCCS 20-21 Sunshine Articles to SCCCE

**DATE:** March 10, 2021

**FROM:** Molly Parks, Assistant Superintendent, Human Resources

**THROUGH:** Kris Munro, Superintendent

**RECOMMENDATION:**
Approve the Santa Cruz City Schools' 2020-21 contract proposals to Santa Cruz Council of Classified Employees for sunshining.

**BACKGROUND:**
The Santa Cruz City Schools' contract proposals are being submitted for sunshining. This in accordance with the Employees Relations Act for public notice of contract proposals before official negotiations may begin.

**FISCAL IMPACT:**
To be determined

This work is in direct support of the following District goals and their corresponding metrics:

Goal #4: We will develop a highly collaborative, professional culture focused on supporting effective teaching.
Goal #6: SCCS will maintain strong communication and partnership with its diverse community.

133 Mission Street, Suite 100, Santa Cruz, California 95060 | (831) 429-3410 | www.sccs.net

**Kris Munro**
*Superintendent of Schools*

**Molly Parks**
*Assistant Superintendent Human Resources*

**Jimmy Monreal**
*Assistant Superintendent Business Services*

**Dorothy Coito**
*Assistant Superintendent Educational Services*

# 2020-21 Bargaining Proposal

## Santa Cruz City Schools
## February 26, 2021

The Santa Cruz City Schools proposes to open on the following articles for negotiations with the Santa Cruz City Council of Classified Employees Local 6084 Unit:

**Article I** **Agreement**

**Article VI** **Hours and Overtime**

**Article IX** **Wages**

**<u>Continued from 2019-20</u>**

**Article XIII** **Evaluation Procedure**

**Board of Trustees**
Cynthia Ranii, Sheila Coonerty, John Owen, Jeremy Shonick, Patricia Threet, Deb Tracy-Proulx, Claudia Vestal

# SANTA CRUZ CITY SCHOOLS DISTRICT

**AGENDA ITEM:** Resolution #25-20-21 Reduction of K-12 Particular Kinds of Services

**MEETING DATE:** March 10, 2021

**FROM:** Molly Parks, Assistant Superintendent, Human Resources

**THROUGH:** Kris Munro, Superintendent

**Recommendation:**
Approve Resolution #25-20-21, Reduction of K-12 Particular Kinds of Services.

**Background:**
Pursuant to Education Code Section 44949 and 44955, the Board of Education is advised to reduce or discontinue K-12 particular kinds of service for the 2021-2022 school year.

**Fiscal Impact:**
Reducing or discontinuing the services itemized in Exhibit A will help the district remain fiscally sound.

This work is in direct support of the following District goals and their corresponding metrics:

Goal #5: SCCS will maintain a balanced budget and efficient and effective management.

SANTA CRUZ CITY SCHOOLS DISTRICT

RESOLUTION #25-20-21

REDUCTION OF K-12 PARTICULAR KINDS OF SERVICE

WHEREAS, the Governing Board of the Santa Cruz City Schools District has determined that it shall be necessary to reduce or discontinue the particular kinds of services of the District as itemized in Exhibit "A" at the end of the current school year; and

WHEREAS, it shall be necessary to terminate at the end of the 2020-2021 school year the employment of certain certificated employees of the District as a result of this reduction or discontinuance in particular kinds of service;

THEREFORE, BE IT RESOLVED that the Superintendent or designee is directed to send appropriate notices to all employees whose services may be terminated by virtue of this action. Nothing herein shall be deemed to confer any status or rights upon temporary or categorically funded project certificated employees in addition to those specifically granted to them by statute.

PASSED AND ADOPTED at a regular meeting of the Santa Cruz City Schools Governing Board held on March 10, 2021.

AYES: _____ NOES: _____ ABSTENTIONS:_____ ABSENT: _____

_____

Cynthia Hawthorne, President
Santa Cruz City Schools Governing Board

**AGENDA ITEM: 8.6.4.2**

SANTA CRUZ CITY SCHOOLS DISTRICT

RESOLUTION #25-20-21

EXHIBIT "A"

TO: Governing Board

FROM: Kris Munro, Superintendent

DATE: March 10, 2021

RE: Recommended Reduction in 2021-2022 Program Service

The Superintendent recommends that the Governing Board adopt a resolution to reduce the programs and services in K-12 for 2021-2022 as follows:

| Service | FTE |
|---|---|
| Art | .20 |
| CTE Arts, Media & Entertainment | .20 |
| Physical Education | .60 |
| Total | 1.0 |

**AGENDA ITEM: 8.6.4.2**

# SANTA CRUZ CITY SCHOOLS DISTRICT

**AGENDA ITEM:** Resolution #26-20-21 Non-Reelection of Certain Probationary Certificated Employees

**MEETING DATE:** March 10, 2021

**FROM:** Molly Parks, Assistant Superintendent, Human Resources

**THROUGH:** Kris Munro, Superintendent

**Recommendation:**
Approve Resolution #26-20-21, Non-Reelection of Certain Probationary Certificated Employees.

**Background:**
Pursuant to Education Code 44929.21, on or before March 15th of a probationary certificated employee's second complete consecutive school year of service, the Superintendent or designee must notify the employee of the Board's decision to not re-elect the employee for the 2021-2022 school year.

**Fiscal Impact:**
None

This work is in direct support of the following District goals and their corresponding metrics:

Goal #1: All SCCS students will be prepared to successfully access post-secondary college and career opportunities.
Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #3: We will eliminate the achievement gaps that currently exist between demographic groups within the SCCS student community.
Goal #4: We will develop a highly collaborative, professional culture focused on supporting effective teaching.

SANTA CRUZ CITY SCHOOLS DISTRICT

RESOLUTION #26-20-21

NON-REELECTION OF CERTAIN PROBATIONARY CERTIFICATED EMPLOYEES

WHEREAS, the Superintendent has recommended giving notice to the probationary certificated employees listed below, pursuant to Education Code section 44929.21, subdivision (b), that the employee will not be re-elected for the 2021-2022 school year:

1. Employee #4118
2. Employee #4477
3. Employee #4403
4. Employee #4287

WHEREAS, the Governing Board believes that it is in the best interest of the District to not re-elect the probationary certificated employees listed above, as recommended by the Superintendent;

THEREFORE, BE IT RESOLVED that the Superintendent is directed, pursuant to Education Code section 44929.21 and all other applicable law, to send appropriate notices to the employees listed above, whose services shall be terminated by virtue of this action. Nothing herein shall be deemed to confer any status or rights upon these certificated employees in addition to those specifically granted to the employees by statute.

PASSED AND ADOPTED by the Santa Cruz City Schools District Board of Education this 10th day of March, 2021, by the following vote:

AYES:_____ NOES:_____ ABSTENTIONS:_____ ABSENT:_____

_____
Cynthia Hawthorne, President
Santa Cruz City Schools Board of Education

**AGENDA ITEM: 8.6.4.3**

# SANTA CRUZ CITY SCHOOL DISTRICT

**AGENDA ITEM:** Resolution 28-20-21: Proclaiming March as Women's History Month

**MEETING DATE:** March 10, 2020

**FROM:** Kris Munro, Superintendent

**RECOMMENDATION:**
Take action as appropriate on the resolution of Santa Cruz City Schools supporting March as Women's History Month.

**BACKGROUND:**
Santa Cruz City Schools strives for all students to feel safe and welcome in their schools and to see themselves represented in the curricula. Women have played and continue to play critical roles in the economic, cultural, and social spheres of our nation's life. Santa Cruz City Schools recognizes the important contributions of local, State, and National women to the history of the United States.

**FISCAL IMPACT:**
None

This work is in direct support of the following district goals and its corresponding metrics:

Goal #2: SCCS will create positive, engaging school environments that promote the development of cognitive skills and the social emotional well-being of all students.
Goal #3: We will eliminate the achievement gap the currently exists between demographic groups within the SCCS student community.
Goal #6: SCCS will maintain strong communication and partnerships with its diverse community.

**SANTA CRUZ CITY SCHOOL**
**RESOLUTION #28-20-21**
**Proclaiming March as Women's History Month**

**WHEREAS,** American women of every race, class, and ethnic background have made historic contributions to our Nation and community in countless recorded and unrecorded ways;

**WHEREAS,** women have played and continue to play critical roles in the economic, cultural, and social spheres of our nation's life by constituting a significant portion of the labor force working in and outside the home; and

**WHEREAS,** women have played a unique role throughout our history by providing the majority of the nation's volunteer labor force and have been particularly important in the establishment of early charitable, philanthropic, and cultural institutions in the country; and

**WHEREAS,** women of diverse backgrounds have served as leaders in the forefront of progressive social change, not only to secure their own right of suffrage and equal opportunity, but also to abolish slavery; promote fairness, equality, and safety in the workplace; and advance the modern civil rights movement; and

**WHEREAS,** the role of women in history has been overlooked and undervalued in the past, though its significance is now emerging and assuming its rightful place as an important part of the body of American and world history; and

**WHEREAS,** American women have been visionaries in championing peace and nonviolence in their homes, schools, communities, nationally, and abroad;

**WHEREAS,** American women have rejected violence as counterproductive and stressed the need to restore respect, establish justice, and reduce the causes of conflict as the surest way to peace;

**WHEREAS,** from legal defense and public education to direct action and civil disobedience, women have expanded the American tradition of using inclusive, democratic and active means to reduce violence, achieve peace, and promote the common good;

**WHEREAS,** the 144 women who now serve in the US Congress are a living example of the power and vision of women who are striving to fight for peace and justice through public service; and

**WHEREAS,** California Education Code section 51204.5 specifically calls for instruction in the social sciences to include the study of the role and contributions of both men and women to the economic, political, and social development of California and the nation, with particular emphasis on portraying the role of men and women in contemporary society; and

**WHEREAS,** the History-Social Science Framework for California Public Schools, Kindergarten Through Grade Twelve states that the history curriculum of community, state, region, nation, and world must reflect the experiences of men and women and of different racial, religious, and ethnic groups and must be integrated at every level; and

**NOW, THEREFORE, BE IT RESOLVED,** that the Santa Cruz City School District proclaims the month of March as Women's History Month and encourages all schools to commemorate this occasion with appropriate instructional materials.

**PASSED AND ADOPTED** by the Santa Cruz City School District Board of Education on this 10th day of March, 2021, by the following vote:

**Ayes:**
**Noes:**
**Absent:**
**Abstain:**

Approved on this date, March 10, 2021

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| Board President, Santa Cruz City Schools | Superintendent, Santa Cruz City Schools |