

WESTERN PLACER
UNIFIED SCHOOL DISTRICT

WPUSD Board Meetings Held Via Go To Meeting While Shelter in Place Order is in Effect

Public Comments Accepted by Email and Telephone

During this time of local health concerns, the Western Placer Unified School District is following the State of California Executive Orders N-29-20 and N-33-20, which provide for holding public meetings electronically. The Western Placer Unified School District will convene Board of Trustee meetings using virtual technology. Members of the public can participate, while following the Stay at Home requirements currently in place statewide.

When an agenda is published online [here](#), meeting information will be included on the agenda so the public can access the meeting live. There are three ways for members of the public to submit comments about items on the agenda:

1. **Email** - Submit a comment via email to the Superintendent's Administrative Assistant, Maria Gonzalez, at mgonzalez@wpusd.org at least two hours before the start of the meeting.
2. **Telephone** - Call the Superintendent's Administrative Assistant at (916) 645-6350 by 12:00 p.m. on Tuesday, March 16, 2021 to submit a comment.
3. **Go To Meeting Participation** - Please join my meeting from your computer, tablet or smartphone. <https://global.gotomeeting.com/join/553414749>

You can also dial in using your phone.

United States: [+1 \(786\) 535-3211](tel:+17865353211) Access Code: 553-414-749

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Comments submitted by email, telephone or comments form will be placed into the record at the meeting but may or may not be read during the meeting call. We appreciate your patience during these extraordinary times. For questions, please contact Scott Leaman at (916) 645-6350 between 9:00 and 4:00 or email sleaman@wpusd.org.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
600 SIXTH STREET, SUITE 400,
LINCOLN, CALIFORNIA 95648
Phone: 916.645.6350 Fax: 916.645.6356

MEMBERS OF THE GOVERNING BOARD

Kris Wyatt – President
 Damian Armitage – Vice President
 Brian Haley – Clerk
 Criste Freymond – Member
 Jason Price – Member

DISTRICT ADMINISTRATION

Scott Leaman, Superintendent
 Kerry Callahan, Deputy Superintendent of Educational Services
 Gabe Simon, Assistant Superintendent of Personnel Services
 Audrey Kilpatrick, Assistant Superintendent of Business & Operations

	<u>STUDENT ENROLLMENT</u>		
School	2019-2020 CALPADS	2/1/2021	3/1/2021
Sheridan Elementary (K-5)	64	54	54
First Street Elementary (K-5)	447	421	420
Carlin C. Coppin Elementary (K-5)	441	414	412
Creekside Oaks Elementary (K-5)	609	462	465
Twelve Bridges Elementary (K-5)	652	599	601
Foskett Ranch Elementary (K-5)	412	378	374
Lincoln Crossing Elementary (K-5)	698	427	426
Scott Leaman Elementary (K-5)		484	484
Glen Edwards Middle School (6-8)	869	827	824
Twelve Bridges Middle School (6-8)	830	791	797
Lincoln High School (9-12)	2,071	2,102	2,073
Phoenix High School (10-12)	84	91	114
Atlas (K-12) (new 2019-2020)	40	28	28
SDC Program (18-22)	11	14	14
Non-Public Schools	31	29	29
TOTAL	7259	7,121	7,115

SDC Pre-School

Foskett Ranch	22
First Street/LIP	65
SLE	13

GLOBAL DISTRICT GOALS

- ~Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential.
- ~Foster a safe, caring environment where individual differences are valued and respected.
- ~Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
- ~Promote the involvement of the community, local government, business, service organizations, etc. as partners in the education of our students.
- ~Promote student health and nutrition in order to enhance readiness for learning.

Western Placer Unified School District

Regular Meeting of the Board of Trustees

March 16, 2021

WPUSD District Office/City Hall Building–Go To Meeting
600 Sixth Street, Lincoln, CA 95648

AGENDA

2020-2021 Goals & Objectives (G & O) for the Management Team: Component I: Quality Student Performance; Component II: Curriculum Themes; Component III: Special Student Services; Component IV: Staff & Community Relations; Component V: Facilities/Administration/Budget.

All Open Session Agenda related documents are available to the public for viewing at the Western Placer Unified School District Office located at 600 Sixth Street, Fourth Floor in Lincoln, CA 95648.

1. ANNOUNCEMENT: EXECUTIVE ORDER N-29-30 TELECONFERENCE FLEXIBILITY

This meeting is being held pursuant to the procedures established in Executive Order N-29-20 issued by California Governor Gavin Newsom on March 17, 2020. All board members may attend the meeting by teleconference. This meeting will be a telephone conference call only. The public may listen/participate via instruction listed prior to section 3 of the agenda.

2. ANNOUNCEMENT: Should this Board Meeting encounter any security breach or inappropriate issues, the meeting will be ended immediately.

To submit a public comment: Email - Superintendent's Administrative Assistant, Maria Gonzalez at mgonzalez@wpusd.org or Telephone – Call Superintendent's Administrative Assistant at (916) 645-6350.

Public comments regarding any item appearing on the agenda may be submitted by 12:00 p.m. on Tuesday, March 16, 2021. Individuals who wish to make a public comment to the Board of Trustee have two options. Choose only one option: 1. Make a VERBAL public comment (3 minute max), 2. Submit a WRITTEN public comment (500 word limit for public comment) which will be placed into the record and may or may not be read during the meeting.

Call to Order Open Session

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5:00 P.M. START

3. CALL TO ORDER – WPUSD District Office/City Hall Bldg. – Go To Meeting

Regular Meeting of the Board of Trustees

March 16, 2021

Agenda

4. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters on the agenda. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2 To submit a public comment, email the Superintendent's Administrative Assistant, Maria Gonzalez at mgonzalez@wpusd.org or call (916) 645-6350 to request a form be submitted on your behalf by 12:00 pm on the day of the Board meeting.

5:05 P.M.

5. CLOSED SESSION – WPUSD District Office – 4th Floor Zebra Conference Room

5.1 CONFERENCE WITH LABOR NEGOTIATOR

Bargaining groups: WPTA & CSEA Negotiations

Agency Negotiators:

~Scott Leaman, Superintendent

~Kerry Callahan, Deputy Superintendent of Educational Services

~Gabe Simon, Assistant Superintendent of Personnel Services

~Audrey Kilpatrick, Assistant Superintendent of Business and Operations

5.2 CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No.

CPF15-514477

5.3 PERSONNEL

Public Employee Employment/Discipline/Dismissal/Release

Open Session

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6:00 P.M.

6. ADJOURN TO OPEN SESSION/PLEDGE OF ALLEGIANCE – District Office/City

Hall Blvd., - Virtual Meeting – Go To Meeting

The Board of Trustees will disclose any action taken in Closed Session regarding the following items:

Regular Meeting of the Board of Trustees

March 16, 2021

Agenda

6.1 Page 10- CONFERENCE WITH LABOR NEGOTIATOR

Bargaining groups: WPTA & CSEA Negotiations

Agency Negotiators:

~Scott Leaman, Superintendent

~Kerry Callahan, Deputy Superintendent of Educational Services

~Gabe Simon, Assistant Superintendent of Personnel Services

~Audrey Kilpatrick, Assistant Superintendent of Business and Operations

6.2 Page 11 - CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

CAL200 et al. v. Apple Valley et al., S.F. County Superior Court Case No. CPF15-514477

6.3 Page 12 - PERSONNEL

Public Employee Employment/Discipline/Dismissal/Release

7. Page 13-113 - CONSENT AGENDA

NOTICE TO THE PUBLIC

All items on the Consent Agenda will be approved with one motion, which is not debatable and requires a unanimous vote for passage. If any member of the Board, Superintendent, or the public, so request, items may be removed from this section and placed in the regular order of business following the approval of the consent agenda.

- 7.1 Certificated Personnel Report
- 7.2 Classified Personnel Report
- 7.3 Approval of Request for Unpaid Leave of Absence
- 7.4 Ratification of Authorizations to Order (ATO) with AMS.Net Inc.- SPURR Master Contracts – SMC-ER-028 and AMC-ER-024 and Western Placer Unified School District
- 7.5 Ratification of Service Agreement with PublicSchool/WORKS (PSW) and Western Placer Unified School District
- 7.6 Ratification of Contract with American Medical Response Company (AMR) and Western Placer Unified School District – Lincoln High School
- 7.7 Agreement for Audit Services with Crowe, LLP
- 7.8 Ratify Agreement for Financial Statements and Performance Audit of Measures @ and N General Obligation Bonds – Crowe, LLP
- 7.9 Ratification of District Director of Maintenance and Operations Contract as Senior Management of the Classified Service
- 7.10 Ratification of Agreement for Architectural/Engineering Services with HMC Architects for the Twelve Bridges Middle School Hydronic Piping Replacement Project
- 7.11 Ratification of Memorandum of Understanding between the Western Placer Teachers' Association and Western Placer Unified School District
- 7.12 Approval of 2020-2021 Contract with Institute for Multi-Sensory Education (IMSE)
- 7.13 Approval of 2021-2024 Contract with Cyber High/FCSS (Fresno County Superintendent of Schools)

Roll call vote:

Regular Meeting of the Board of Trustees

March 16, 2021

Agenda

8. COMMUNICATION FROM THE PUBLIC

This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board regarding matters not on the agenda. The Board is not allowed to take action on any item, which is not on the agenda except as authorized by Government Code Section 54954.2. To submit a public comment, email the Superintendent's Administrative Assistant, Maria Gonzalez at mgonzalez@wpusd.org or call (916) 645-6350 to request a form be submitted on your behalf by 12:00 pm on the day of the Board meeting.

9. REPORTS & COMMUNICATION

- Lincoln High School Student Advisory – Mattie Ridgway
- Western Placer Teacher's Association – Tim Allen
- Western Placer Classified Employee Association – Jim Houck
- Superintendent – Scott Leaman

10. ♦ ACTION ♦ DISCUSSION ♦ INFORMATION

Members of the public wishing to comment on any items should complete a yellow **REQUEST TO ADDRESS BOARD OF TRUSTEES** form. Please contact the Superintendent's Administrative Assistant, Maria Gonzalez at mgonzalez@wpusd.org prior to the start of the meeting to request a form be submitted on your behalf.

10.1 Action **Page 124 – APPROVE RESOLUTION NO. 20/21.25 –FOR TWELVE BRIDGES HIGH SCHOOL ASB ACCOUNT AT GOLDEN ONE CREDIT UNION– Kilpatrick (20-21 G & O Component I, II, III, IV, V)**
Roll call vote:

10.2 Action **Page 127 – 2020-21 SECOND INTERIM REPORT– Kilpatrick (20-21 G & O Component I, II, III, IV, V)**

10.3 Action **Page 273 – ADDITIONAL MUTUAL SUNSHINE FOR NEGOTIATIONS REGARDING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE WESTERN PLACER UNIFIED SCHOOL DISTRICT (WPUSD) AND THE WESTERN PLACER TEACHERS' ASSOCIATION (WPTA)– Simon (20-21 G & O Component I, II, III, IV, V)**

10.4 Discussion/**Page 276–APPROVAL OF TENTATIVE AGREEMENT AND**
Action **ADJUSTMENT TO 2020-2021 AND 2021-2022 SALARY SCHEDULES FOR THE DISTRICTS' CERTIFICATED EMPLOYEES TO INCLUDE COUNSELORS, NURSES, SPEECH AND LANGUAGE THERAPISTS– Simon (20-21 G & O Component I, II, III, IV, V)**

10.5 Discussion/**Page 297 – APPROVAL OF TENTATIVE AGREEMENT AND**
Action **ADJUSTMENT TO 2020-2021 AND 2021-2022 SALARY SCHEDULES FOR THE DISTRICT'S CLASSIFIED EMPLOYEES – Simon (20-21 G & O Component I, II, III, IV, V)**

Regular Meeting of the Board of Trustees

March 16, 2021

Agenda

10.6 Discussion / Page 312 – APPROVAL OF ADJUSTMENT TO SALARY FOR THE

Action DISTRICT'S CLASSIFIED MANAGEMENT EMPLOYEES, CLASSIFIED SENIOR MANAGEMENT EMPLOYEES, CLASSIFIED CONFIDENTIAL EMPLOYEES & GRANT FUNDED AFTER SCHOOL PROGRAM EMPLOYEES– Simon (20-21 G & O Component I, II, III, IV, V)

10.7 Discussion / Page 322 – APPROVAL OF SALARY ADJUSTMENT FOR THE

Action DISTRICT'S CERTIFICATED MANAGEMENT EMPLOYEES, ASSISTANT SUPERINTENDENTS, DEPUTY SUPERINTENDENT AND THE SUPERINTENDENT– Simon (20-21 G & O Component I, II, III, IV, V)

10.8 Action Page 330 – ADOPTION OF REVISED/NEW EXHIBITS/ POLICIES/ REGULATIONS – Leaman (20-21 G & O Component I, II, III, IV, V)

• The District Policy Committee and Management Team have reviewed the following new and revised policies/regulations/exhibits as per CSBA. They are now being presented for adoption by the Board of Trustees.

Due to a change in the GAMUT platform, these new and/or revised exhibits/policies/regulations are now being presented for approval by the Board of Trustees. (GAMUT WIP (Work in Progress) Reconciliation Checklist is attached)

- BP 1260 – Educational Foundation (Retitle)
- BP 7212 – Mello-Roos Districts (Retitle)
- BP 9220 – Governing Board Elections (Retitle)
- BP 9240 – Board Training (Retitle)
- AR 3350.1 – Guidelines for Use of Bank Credit Cards (Retitle)
- BP/AR 4317.12 – Retirement Consultancy Contracts (Delete)
- AR 5145.11- Questioning and Apprehension (Delete)
- BP/AR 6162.7- Use of Technology in Instruction (Delete)

11. BOARD OF TRUSTEES

11.1 FUTURE AGENDA ITEMS

The following are a number of agenda items that the Board of Trustees has been monitoring. They are NOT action items for tonight's meeting, but are noted here for continuing purposes and to ensure that when there are changes or new information they will be called up as Action/Discussion/Information.

- School Safety
- Health

11.2 BOARD MEMBER REPORTS/COMMENTS

Regular Meeting of the Board of Trustees

March 16, 2021

Agenda

12. ESTABLISHMENT OF NEXT MEETING(S)

The President will establish the following meeting(s):

➤ **April 6, 2021** 6:00 P.M., Regular Meeting of the Board of Trustees – Go-To - Meeting

➤ **April 20, 2021** 6:00 P.M., Regular Meeting of the Board of Trustees – Go-To - Meeting

13. ADJOURNMENT

Accommodating Those Individuals with Special Needs:

In compliance with the Americans with Disabilities Act, the Western Placer Unified School District encourages those with disabilities to participate fully in the public meeting process. If you have a special need in order to allow you to attend or participate in our public meetings, please contact the Office of the Superintendent, at (916) 645-6350 at least 48 hours in advance of the meeting you wish to attend so that we may make every reasonable effort to accommodate you, including auxiliary aids or services.

**DISCLOSURE
OF ACTION
TAKEN IN
CLOSED
SESSION,
IF ANY**

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Bargaining Groups:
WPTA & CSEA Negotiations
Agency Negotiators:
Scott Leaman, Superintendent
Kerry Callahan, Deputy Superintendent of
Educational Services
Gabe Simon, Assistant Superintendent
of Personnel Services
Audrey Kilpatrick, Assistant Superintendent
Business and Operations

AGENDA ITEM AREA:

Disclosure of action taken in
closed session

REQUESTED BY:

Scott Leaman
Superintendent

ENCLOSURES:

No

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

Labor Negotiator will give the Board of Trustees an update on Western Placer Teachers Association & Classified Schools Employee Association Bargaining Groups.

ADMINISTRATION RECOMMENDATION:

Administration recommends the board of trustees be updated on negotiations.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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SUBJECT:

CONFERENCE WITH LEGAL COUNSEL –
EXISTING LITIGATION

AGENDA ITEM AREA:

Disclosure of Action Taken in
Closed Session

REQUESTED BY:

Scott Leaman, Superintendent
Kerry Callahan, Deputy Superintendent of
Educational Services

ENCLOSURES:

No

DEPARTMENT:

Administration

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regard to Case: Mark Babbin and CAL200, S.F. County Superior Court (Case No. CPF-15-514477).

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regard to Existing Litigation.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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SUBJECT:

PUBLIC EMPLOYEE EMPLOYMENT/DISCIPLINE/
DISMISSAL/RELEASE

AGENDA ITEM AREA:

Closed Session

REQUESTED BY:

Gabe Simon
Assistant Superintendent of Personnel Services

ENCLOSURES:

No

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

Yes

BACKGROUND:

The Board of Trustees will disclose any action taken in closed session in regards to Public Employee Employment/Discipline/Dismissal/Release.

RECOMMENDATION:

Administration recommends the Board of Trustees disclose action taken in closed session in regards to Public Employment/Discipline/Dismissal/Release.

CONSENT

AGENDA

ITEMS

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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SUBJECT:

Certificated Personnel Report

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Gabriel Simon *GS*
Assistant Superintendent of Personnel Services

ENCLOSURES:

Yes

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

General Fund/Categorical

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will take action to approve the certificated personnel report.

RECOMMENDATION:

Administration recommends ratification of the certificated personnel report.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT**

March 16, 2021

CERTIFICATED/MANAGEMENT

NEW HIRES: None

REQUEST FOR LEAVE OF ABSENCE: None

REQUEST FOR LEAVE OF ABSENCE (SHARED CONTRACTS): None

RESIGNATIONS:

1. Name: Casey McCormick
Position: Elementary SDC Teacher
FTE: 1.0 FTE
Effective: June 8, 2021
School Site: Twelve Bridges Elementary School
2. Name: Lynn Hendrickson-Andres
Position: Speech and Language Pathologist
FTE: 1.0 FTE
Effective: June 8, 2021
School Site: Carlin C Coppin/Scott M Leaman Elementary Schools

RETIREMENTS:

1. Name: Susan Watkins
Position: Director of Special Education
FTE: 1.0 FTE
Effective: June 30, 2021
School Site: District Office

TRANSFERS/PROMOTIONS: None

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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SUBJECT:

Classified Personnel Report

AGENDA ITEM AREA:

Consent Agenda

REQUESTED BY:

Gabriel Simon 
Assistant Superintendent of Personnel Services

ENCLOSURES:

Yes

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

General Fund/Categorical

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The Board of Trustees will take action to approve the classified personnel report.

RECOMMENDATION:

Administration recommends ratification of the classified personnel report.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
PERSONNEL REPORT**

March 16, 2021

CLASSIFIED/MANAGEMENT

NEW HIRES:

1. Name: Maria Saborit
 Position: Paraprofessional
 FTE: 6.5 hours
 Days: 10 Months
 Effective: March 01, 2021
 Site: Scott M. Leaman Elementary

2. Name: Jan Olsen
 Position: Instructional Aide
 FTE: 2.0 hours
 Days: 10 Months
 Effective: March 01, 2021
 Site: Scott M. Leaman Elementary

3. Name: Kyla Bechler
 Position: Paraprofessional
 FTE: 5.66 hours
 Days: 10 Months
 Effective: March 03, 2021
 Site: Foskett Ranch Elementary

REHIRE: None

TRANSFER/PROMOTIONS:

1. Name: Desra Perez
 Position: School Secretary II
 FTE: 8.0 hours
 Days: 11 Months
 Effective: March 04, 2021
 Site: Lincoln High School

ADDITIONAL POSITION None:

REQUEST FOR LEAVE OF ABSENCE (Maternity Leave): None

REQUEST FOR LEAVE OF ABSENCE: None

RESIGNATIONS:

1. Name: Angelica Cardenas
 Position: Grant Funded Instructional Aide
 Effective: March 10, 2021
 Site: Creekside Oaks Elementary

2. Name: Carolina Cabrera
 Position: Campus/Cafeteria Supervisor
 Effective: March 01, 2021
 Site: Twelve Bridges Middle School

RETIREMENTS:

1. Name: Rhonda Martinez
 Position: Alternative Ed Secretary
 Effective: April 02, 2021
 Site: Phoenix High School

2. Name: Pam Soha
 Position: School Secretary I
 Effective: June 26, 2021
 Site: Lincoln Crossing Elementary

3. Name: Karen Roberts
 Position: School Secretary I
 Effective: June 26, 2021
 Site: Sheridan Elementary School

—
**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

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SUBJECT:

Approval of Request for Unpaid
Leave of Absence

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Gabriel Simon *GS*
Assist. Superintendent, Personnel Services

ENCLOSURES:

Yes

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

General

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

Yes

BACKGROUND:

See Attached

REQUEST FOR UNPAID LEAVE OF ABSENCE:

1. Name: Holly Gandee-Harris
 Position: Health Clerk
 FTE: 3.0 hours
 Effective: March 10-April 05, 2021
 Site: Lincoln High School

2. Name: Joanne Atkins
 Position: Food Service Lead
 FTE: 6.0 hours
 Effective: February 26-April 5, 2021
 Site: First Street Elementary

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

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SUBJECT:

Ratification of Authorizations to Order (ATO) with AMS.Net Inc. – SPURR Master Contracts - SMC-ER-028 and SMC-ER-024 and Western Placer Unified School District

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick, Asst. Supt. Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

CARES Act Funds – ESSER II Federal 50% / E-RATE Funding 50%

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached two Authorizations to Order (ATO) with AMS.NET Inc. – SPURR Master Contract for awards under SPURR E-Rate Eligible services RFP for HPE-Aruba network switching equipment, HPE-RUBA wireless equipment and Aruba central licensing.

The equipment will upgrade the network and connectivity system at Lincoln High School and Phoenix Continuation High School. The upgrade will increase the network backbone from 1 Gbps to 10 Gbps, increase network security and provide wireless access points in each classroom for increased and consistent internet connectivity at both schools.

The project will cost a total of \$257,993.60 with 50% of the cost funded with Federal ESSER II funds and the remaining 50% with E-Rate funding. The net cost to the District after eligible E-Rate funding will be \$128,996.80.

RECOMMENDATION:

Administration recommends that the Board ratify the two Authorizations to Order (ATO) with AMS.NET Inc. – SPURR Master Contracts and Western Placer Unified School District.

**AUTHORIZATION TO ORDER (ATO) UNDER SPURR MASTER CONTRACT
FOR AWARDS UNDER SPURR E-RATE ELIGIBLE SERVICES RFP**

Vendor: AMS.NET, Inc. -- SPURR Master Contract: SMC-ER-028

RFP Title: Network Infrastructure Equipment and Services

RFP Issued: 11/2/2016

Award: a. Barracuda Networks equip

b. Brocade Communications equip

c. HP and Aruba Networks equip

d. Cisco Systems and Meraki equip

e. Network Wiring and Basic Maint of Internal Connections, which may include installation, software, and basic tech support svcs, related to above named equip

Earliest Start Date of Services: 7/1/2017, except non-recurring Category Two Services (if any) may be installed as early as 4/1/2017

Last Date to Order: Specified in SMC-ER-028, as amended to date.

E-Rate Priority Level or Category: 2

SPURR E-Rate Form 470 Number: 170049302

Participant Form 470, if referenced: _____

Specific Services Ordered (attach separate sheet if necessary): _____

Multiple Sites - HPE-Aruba Network Switching Equipment.

Services Order Date: 7/1/2021

Scheduled Start Date of Services: 7/1/2021

Total Order Value: \$ 189,052.04

By executing and presenting this ATO to SPURR, Participant confirms that it has agreed to buy from Vendor, and Vendor confirms that it has agreed to sell to Participant, the above-described products or services (the "Services"), all pursuant to the terms, conditions, and prices set forth in Vendor's response to SPURR's RFP referenced above (the "RFP"), the attached General Terms and Conditions (January 17, 2017 revision), and subject to any funding or delivery contingencies as mutually agreed by Vendor and Participant.

The terms of the RFP, the attached General Terms and Conditions, and the SPURR Master Contract awarded to Vendor pursuant to the RFP are incorporated by this reference.

A fully executed ATO must be submitted to SPURR not later than thirty (30) days after Participant and Vendor reach agreement on quantities and delivery terms for Services.

**AUTHORIZATION TO ORDER (ATO) UNDER SPURR MASTER CONTRACT
FOR AWARDS UNDER SPURR E-RATE ELIGIBLE SERVICES RFP**

Vendor: AMS.NET, Inc. -- SPURR Master Contract: SMC-ER-028

<u>Participant Authorization</u>	<u>Vendor Authorization</u>
Participant: <u>Western Placer Unified School Dist.</u>	Vendor: <u>AMS.NET, Inc.</u>
Street Address: <u>600 6th St.</u>	Street Address: <u>502 Commerce Way</u>
City, St, Zip: <u>Lincoln, CA 95648</u>	City, St, Zip: <u>Livermore, CA 94551</u>
Contact Name: <u>Tsugu Furuyama</u>	Contact Name: <u>Jared Bayless</u>
Contact Title: <u>Director - Technology</u>	Contact Title: <u>Sr. Account Manager</u>
Contact Phone: <u>916-645-5175</u>	Contact Phone: <u>(925) 245-6186</u>
Contact Email: <u>tfuruyama@wpusd.org</u>	Contact Email: <u>jbayless@ams.net</u>
Authorized Signature: 	Authorized Signature: _____
Print Name: <u>Audrey Kilpatrick</u>	Print Name: _____
Print Title: <u>Asst. Supt - Business</u>	Print Title: _____
Date: <u>2/25/21</u>	Date: _____

Please submit completed ATO to SPURR either by scan and confirmed email to erate@spurr.org.
SPURR will send a copy of accepted ATO to Participant and Vendor for their files.

SPURR Acceptance

Authorized Signature: _____	Date: _____
Michael Rochman	Phone: 925-743-1292
Managing Director	Email: ERate@spurr.org

**AUTHORIZATION TO ORDER (ATO) UNDER SPURR MASTER CONTRACT
FOR AWARDS UNDER SPURR E-RATE ELIGIBLE SERVICES RFP**

Vendor: AMS.NET, Inc. -- SPURR Master Contract: SMC-ER-028

**General Terms and Conditions for SPURR Authorization to Order, January 10, 2017
Revision**

A. BACKGROUND

1. The School Project for Utility Rate Reduction ("SPURR") SPURR is a Joint Powers Authority formed by California public school districts, county offices of education, and community college districts pursuant to California Government Code Sections 6500-6536. SPURR aggregates purchasing power and expertise for member and non-member facilities across California.
2. The Schools and Libraries Program of the Universal Service Fund, commonly known as "E-Rate," is administered by the Schools and Libraries Division of the Universal Service Administrative Company ("USAC-SLD") under the direction of the Federal Communications Commission, and provides discounts to assist schools and libraries in the United States to obtain affordable telecommunications, Internet access, and internal connections equipment.
3. On 11/2/2016, SPURR issued a Request for Proposal for Network Infrastructure Equipment and Services (the "RFP") on behalf of SPURR members. SPURR invited qualified vendors to submit pricing for E-Rate eligible products and services in response to the RFP.
 - a. In conjunction with publishing the RFP, SPURR posted on the USAC-SLD Website an E-Rate Form 470 application, Number 170049302 as a consortium for Priority or Category 2 Services, consisting of SMC-ER-028.
 - b. SPURR received one or more responses to the RFP. SPURR evaluated all responses which complied with the terms of the RFP, using the following criteria: Price: 40%, Prior Experience: 25%, Understanding of Needs: 20%, Company Capabilities: 10%, Management Qualifications: 5%, TOTAL: 100%
 - c. SPURR selected Vendor for an award under the RFP for specified products and services (the "Services") and entered into a SPURR Master Contract ("SMC") with that Vendor.
4. Any California school, school district, library, community college, county office of education, public agency, or non-profit educational entity using the RFP to buy Services is defined as a "Participant" in this program, whether or not the Participant seeks, or ultimately obtains, E-Rate funding. To confirm Participant's agreement to buy Services from Vendor, and Vendor's agreement to sell Services to Participant, pursuant to the SPURR RFP and the SMC, Participant and Vendor must execute an Authorization to Order (an "ATO") and submit the ATO to SPURR. An ATO does not document precise quantities and delivery terms for the Services, as Participant and Vendor will enter a separate agreement between them for that purpose and for any contingencies.
5. SPURR will provide to each Participant and to Vendor upon request copies of the RFP and related files, the associated Form 470s and SMCs, and any ATOs executed by Participant and Vendor.

B. PARTICIPANT AGREES AS FOLLOWS:

1. Participant agrees to the terms and conditions of the RFP and the SMC covering the requested Services.
2. Any additions or deletions to Services listed on this ATO shall be promptly reported to SPURR through an amendment to this ATO, signed by Participant and Vendor.
3. Participant acknowledges that it has performed its own due diligence in selecting the Vendor and the Services and their suitability to Participant's needs.
4. If Participant wishes to maintain E-Rate eligibility for the Services, then Participant either shall reference SPURR's E-Rate Form 470 as the "Establishing Form 470" of Participant's

**AUTHORIZATION TO ORDER (ATO) UNDER SPURR MASTER CONTRACT
FOR AWARDS UNDER SPURR E-RATE ELIGIBLE SERVICES RFP**

Vendor: AMS.NET, Inc. -- SPURR Master Contract: SMC-ER-028

corresponding E-Rate Form 471, or shall reference Participant's own Form 470. If Participant has referenced, or intends to reference, a SPURR Form 470 in connection with purchases under the RFP, then Participant (a) confirms that it is a member of SPURR, and (b) ratifies SPURR's issuance of the RFP and filing of Form 470 on Participant's behalf. Participant will deliver to SPURR upon request any documents reasonably necessary to evidence (a) or (b). SPURR will deliver to Participant upon request copies of all prior membership or ratification documents related to Participant in SPURR's possession or control.

5. Participant certifies that it will file all E-Rate forms and documents, and will comply with all E-Rate rules and regulations, related to the Services; provided, that SPURR is responsible for filing the referenced Form 470 and for conducting the RFP process. Participant will indemnify and hold harmless SPURR from any and all obligations arising from forms filed by Participant or from the acquisition by Participant of E-Rate funding for the Services.

C. VENDOR AGREES AS FOLLOWS:

1. Vendor agrees to the terms and conditions of the RFP and the SMC covering the requested Services.
2. Any additions or deletions to Services listed on this ATO shall be promptly reported to SPURR through an amendment to this ATO, signed by Participant and Vendor.
3. Vendor will indemnify, defend and save harmless SPURR and any Participant contracting with Vendor ("Indemnified Parties") from any and all claims, demands, suits, proceedings, loss, cost and damages of every kind and description, including any attorney's fees or litigation expenses, which might be brought against or incurred by Indemnified Parties on account of loss or damage to any property or for injuries to or death of any person, caused by, arising out of, or contributed to, in whole or in part, by reasons of any act, omission, professional error, fault, mistake, or negligence of Vendor, its employees, agents, representatives, or subcontractors in connection with or incident to this ATO, or arising out of worker's compensation claims, unemployment compensation claims, or unemployment disability compensation claims of employees of Vendor, or its subcontractors or claims under similar laws or obligations. Vendor's indemnification obligation will not extend to liability caused by the sole negligence of Indemnified Parties.
4. Vendor shall invoice each Participant directly for Services and shall promptly submit to SPURR electronic copies of each invoice. For each month or calendar quating during which Participant pays for delivered Services (a "Reporting Period"), Vendor shall submit to SPURR, within fifteen (15) days after each Reporting Period, a report in acceptable Excel format on all Services delivered to and paid for by Participant during the Reporting Period. Each Participant is responsible for payment to Vendor.
5. Vendor shall pay to SPURR the Administrative Fee in accordance with the RFP and the SMC. SPURR does not charge fees to Participants under this program. The Administrative Fee shall not appear on invoices from Vendor to Participant.

**AUTHORIZATION TO ORDER (ATO) UNDER SPURR MASTER CONTRACT
FOR AWARDS UNDER SPURR E-RATE ELIGIBLE SERVICES RFP**

Vendor: AMS.NET, Inc. -- SPURR Master Contract: SMC-ER-024

RFP Title: Wireless Networking Equipment

RFP Issued: 11/2/2016

Award: a. Brocade Communications and Ruckus Wireless equip

b. HP and Aruba Networks wireless equip

c. Cisco Systems and Meraki wireless equip

d. Aerohive wireless equip

e. Network Wiring and Basic Maint of Internal Connections, which may include installation, software, and basic tech support svcs, related to above named equip

Earliest Start Date of Services: 7/1/2017, except non-recurring Category Two Services (if any) may be installed as early as 4/1/2017

Last Date to Order: Specified in SMC-ER-024, as amended to date.

E-Rate Priority Level or Category: 2

SPURR E-Rate Form 470 Number: 170049290

Participant Form 470, if referenced: _____

Specific Services Ordered (attach separate sheet if necessary): _____

Multiple Sites - HPE-Aruba Wireless Equipment and Aruba Central Licensing.

Services Order Date: 7/1/2021

Scheduled Start Date of Services: 7/1/2021

Total Order Value: \$ 68,941.59

By executing and presenting this ATO to SPURR, Participant confirms that it has agreed to buy from Vendor, and Vendor confirms that it has agreed to sell to Participant, the above-described products or services (the "Services"), all pursuant to the terms, conditions, and prices set forth in Vendor's response to SPURR's RFP referenced above (the "RFP"), the attached General Terms and Conditions (January 17, 2017 revision), and subject to any funding or delivery contingencies as mutually agreed by Vendor and Participant.

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**AUTHORIZATION TO ORDER (ATO) UNDER SPURR MASTER CONTRACT
FOR AWARDS UNDER SPURR E-RATE ELIGIBLE SERVICES RFP**

Vendor: AMS.NET, Inc. -- SPURR Master Contract: SMC-ER-024

<u>Participant Authorization</u>	<u>Vendor Authorization</u>
Participant: <u>Western Placer Unified School Dist.</u>	Vendor: <u>AMS.NET, Inc.</u>
Street Address: <u>600 6th St.</u>	Street Address: <u>502 Commerce Way</u>
City, St, Zip: <u>Lincoln, CA 85648</u>	City, St, Zip: <u>Livermore, CA 94551</u>
Contact Name: <u>Tsugu Furuyama</u>	Contact Name: <u>Jared Bayless</u>
Contact Title: <u>Director - Technology</u>	Contact Title: <u>Sr. Account Manager</u>
Contact Phone: <u>916-645-5175</u>	Contact Phone: <u>(925) 245-6186</u>
Contact Email: <u>tfuruyama@wpusd.org</u>	Contact Email: <u>jbayless@ams.net</u>
Authorized Signature: 	Authorized Signature: _____
Print Name: <u>Audrey Kilpatrick</u>	Print Name: _____
Print Title: <u>Asst. Supt - Business</u>	Print Title: _____
Date: <u>2/25/21</u>	Date: _____

Please submit completed ATO to SPURR either by scan and confirmed email to erate@spurr.org. SPURR will send a copy of accepted ATO to Participant and Vendor for their files.

SPURR Acceptance

Authorized Signature: _____	Date: _____
Michael Rochman Managing Director	Phone: 925-743-1292 Email: ERate@spurr.org

**AUTHORIZATION TO ORDER (ATO) UNDER SPURR MASTER CONTRACT
FOR AWARDS UNDER SPURR E-RATE ELIGIBLE SERVICES RFP**

Vendor: AMS.NET, Inc. -- SPURR Master Contract: SMC-ER-024

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Revision**

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2. The Schools and Libraries Program of the Universal Service Fund, commonly known as "E-Rate," is administered by the Schools and Libraries Division of the Universal Service Administrative Company ("USAC-SLD") under the direction of the Federal Communications Commission, and provides discounts to assist schools and libraries in the United States to obtain affordable telecommunications, Internet access, and internal connections equipment.
3. On 11/2/2016, SPURR issued a Request for Proposal for Wireless Networking Equipment (the "RFP") on behalf of SPURR members. SPURR invited qualified vendors to submit pricing for E-Rate eligible products and services in response to the RFP.
 - a. In conjunction with publishing the RFP, SPURR posted on the USAC-SLD Website an E-Rate Form 470 application, Number 170049290 as a consortium for Priority or Category 2 Services, consisting of SMC-ER-024.
 - b. SPURR received one or more responses to the RFP. SPURR evaluated all responses which complied with the terms of the RFP, using the following criteria: Price: 40%, Prior Experience: 25%, Understanding of Needs: 20%, Company Capabilities: 10%, Management Qualifications: 5%, TOTAL: 100%
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FOR AWARDS UNDER SPURR E-RATE ELIGIBLE SERVICES RFP**

Vendor: AMS.NET, Inc. -- SPURR Master Contract: SMC-ER-024

corresponding E-Rate Form 471, or shall reference Participant's own Form 470. If Participant has referenced, or intends to reference, a SPURR Form 470 in connection with purchases under the RFP, then Participant (a) confirms that it is a member of SPURR, and (b) ratifies SPURR's issuance of the RFP and filing of Form 470 on Participant's behalf. Participant will deliver to SPURR upon request any documents reasonably necessary to evidence (a) or (b). SPURR will deliver to Participant upon request copies of all prior membership or ratification documents related to Participant in SPURR's possession or control.

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C. VENDOR AGREES AS FOLLOWS:

1. Vendor agrees to the terms and conditions of the RFP and the SMC covering the requested Services.
2. Any additions or deletions to Services listed on this ATO shall be promptly reported to SPURR through an amendment to this ATO, signed by Participant and Vendor.
3. Vendor will indemnify, defend and save harmless SPURR and any Participant contracting with Vendor ("Indemnified Parties") from any and all claims, demands, suits, proceedings, loss, cost and damages of every kind and description, including any attorney's fees or litigation expenses, which might be brought against or incurred by Indemnified Parties on account of loss or damage to any property or for injuries to or death of any person, caused by, arising out of, or contributed to, in whole or in part, by reasons of any act, omission, professional error, fault, mistake, or negligence of Vendor, its employees, agents, representatives, or subcontractors in connection with or incident to this ATO, or arising out of worker's compensation claims, unemployment compensation claims, or unemployment disability compensation claims of employees of Vendor, or its subcontractors or claims under similar laws or obligations. Vendor's indemnification obligation will not extend to liability caused by the sole negligence of Indemnified Parties.
4. Vendor shall invoice each Participant directly for Services and shall promptly submit to SPURR electronic copies of each invoice. For each month or calendar quarter during which Participant pays for delivered Services (a "Reporting Period"), Vendor shall submit to SPURR, within fifteen (15) days after each Reporting Period, a report in acceptable Excel format on all Services delivered to and paid for by Participant during the Reporting Period. Each Participant is responsible for payment to Vendor.
5. Vendor shall pay to SPURR the Administrative Fee in accordance with the RFP and the SMC. SPURR does not charge fees to Participants under this program. The Administrative Fee shall not appear on invoices from Vendor to Participant.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratification of Service Agreement with
PublicSchoolWORKS (PSW) and Western Placer
Unified School District

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick, Assistant Superintendent of
Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

School Insurance Group (SIG) Funded –
No Cost to the District

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

Since 2018, SIG has been funding on behalf of its members access to the EmployeeSafe suite of resources through PublicSchoolWORKS (PSW). As of July 1, 2019, SIG executed a master contract with PSW, with members holding individual contracts with PSW to address member-specific data sharing and indemnification.

A new master contract between SIG and PSW was drafted effective July 1, 2020. This was due to several factors that included a new agreement with SIG's excess carrier to reimburse some of the PSW fees to SIG, updated indemnification language, and enhanced data security provisions. As a result, PSW has updated the individual district Service Agreements to tie back to SIG's new master. The individual district Service Agreements accomplish the following:

- Provide specific language to protect district data which is shared with PSW, which may include employee information and other data;
- Clarify and reinforce that the relationship between PSW and the District is related to SIG's master agreement that was effective July 1, 2020;
- Formalize the intent of SIG to pay the contract fees on behalf of each SIG member district;
- Facilitate the partial reimbursement from Safety National to SIG to offset program costs.

The attached service agreement has been executed with PSW and now ties back to SIG's 2020 Master Contract. There is no cost to the District as SIG continues to fund this program.

RECOMMENDATION:

Administration recommends that the Board ratify the Service Agreement between PSW and Western Placer Unified School District.

SERVICES AGREEMENT

1. Introduction

- 1.1 *Parties.* This Services Agreement (“Agreement”) is made as of July 1, 2020 (“Effective Date”) between WORKS International, Inc. dba PublicSchoolWORKS (“WORKS” or “PublicSchoolWORKS”), a Delaware corporation, having its principal place of business at 3825 Edwards Rd., Ste 400, Cincinnati, Ohio 45209, and Western Placer Unified School District (“Customer”), having its principal place of business at 600 6th St, Lincoln, CA 95648 .
- 1.2 *Recitals.* WORKS is in the business of developing, marketing, and providing a comprehensive, automated, web-based safety, regulatory compliance and risk management program designed especially for public schools. Customer wishes to obtain from WORKS the right to use WORKS’ safety and compliance program. WORKS is willing to grant such a right. Therefore, WORKS and Customer, intending to be legally bound, agree to the terms and conditions set forth in this Agreement. Schools Insurance Group has entered a Group Purchasing Agreement with WORKS for the purchasing of WORKS’ services on behalf of its membership. The Customer is a member of Schools Insurance Group and is entering this Agreement pursuant to such Group Purchasing Agreement. In the event of any conflict between this Agreement and the Group Purchasing Agreement, the Group Purchasing Agreement will prevail.

2. Services

- 2.1 *Selected Services.* WORKS will provide the services described in the proposal attached as Attachment C (“Services”) to Customer. These proprietary services are designed to assist Customer in various areas of business operations and to enhance its capacity to provide its services. Some of the Services may be provided via third parties under contract with WORKS.
- 2.2 *License.* Subject to Customer’s compliance with the terms of this Agreement, and in consideration of Customer’s payment of the applicable fees, WORKS hereby grants Customer a personal, nonexclusive, and nontransferable license to use the Services in support of the internal needs and activities of Customer and as additionally described in Attachment A, subject to any use, user, and quantity limitations specified in this Agreement or any attachment to this Agreement. This license shall terminate upon the termination of this Agreement.
- 2.3 *Availability.* WORKS will take all commercially reasonable steps to keep the Services operating smoothly and efficiently. However, since the Services operate using computer equipment, computer software programs, telecommunications services, and the Internet, WORKS shall not be responsible for delays or service interruptions attributable to causes beyond its reasonable control, including, without limitation, limitations on the availability of telephone transmission lines and facilities, failures of other communications equipment, Internet access delays or failures, failures on the part of any third party, failures or deficiencies of Customer’s equipment, or Customer’s failure to meet its responsibilities under this Agreement. WORKS will maintain adequate back-up arrangements and equipment in order to maintain Customer’s data stored on or through the Services’ website in the event of the failure of any of WORKS’ equipment. Services interruptions for maintenance and system upgrades will be scheduled, to the extent reasonably practicable, to minimize interference with Customer’s daytime business activities. For unscheduled Services interruptions that adversely impact Customer’s utilization of the Services attributable to causes within WORKS’ reasonable control, as WORKS’ sole obligation and Customer’s exclusive remedy, Customer shall receive a credit equal to 1/8760th of the then-applicable annual license fees for each full hour that the Services are not available to Customer.
- 2.4 *Other Services.* At Customer’s request, WORKS shall provide professional services and any other services on a time and expenses basis at its then-current standard rates.

3. Responsibilities of Customer

Customer is responsible, at its own expense, for (a) procuring, installing, and maintaining computer

equipment and computer software programs, including, but not limited to, those listed in Attachment A, at its premises compatible with and as necessary to use the Services, (b) obtaining access to the Internet, (c) downloading and installing any necessary plug-ins, (d) determining whether the Services will achieve the results desired by Customer, (e) determining the accuracy and suitability for Customer of all data and content it uploads to and downloads from the Services, (f) adopting reasonable measures to limit Customer's exposure to potential losses and damages from use, nonuse, errors, or omissions of or in the Services, or the results thereof, including, without limitation, examining and confirming data and content prior to use and providing for the identification and correction of errors and omissions, (g) data integrity and any necessary conversion of its data to the format required by the Services, and (h) maintaining the compatibility of third-party supplied software and equipment with the Services.

4. Fees and Payment

4.1 Fees. Customer shall pay WORKS the applicable fees set forth in Attachment B beginning with the Effective Date. After the initial term specified in Attachment B, WORKS may change the fees upon 60 days prior written notice to Customer.

4.2 Expenses. Customer shall pay all pre-approved out-of-pocket expenses incurred by WORKS on Customer's behalf in connection with this Agreement.

4.3 Invoices and Payment. For any fees not subsidized by Schools Insurance Group, WORKS shall invoice Customer for the fees and expenses due under this Agreement. Customer shall pay all amounts due under this Agreement, except those disputed in good faith, to WORKS upon receipt of the invoice from WORKS. Customer shall pay a monthly service charge of 1.5% on all such amounts not paid within 30 days of the invoice date. Customer shall reimburse WORKS for all reasonable costs of collection of past due amounts, including, but not limited to, attorney fees and collection agency costs.

5. Proprietary Rights and Confidentiality

5.1 Copyrighted Works. Customer acknowledges that the software components of the Services, including, associated report formats, screen displays, menu features, and all derivative works (collectively, "Software") and the written materials and other content provided as part of the Services (collectively, "Materials") constitute copyrighted works protected by federal and international copyright laws and are owned by WORKS or its licensors. The Software, Materials, and all copies, versions, and derivative works of the Software and Materials shall remain the sole property of WORKS or its licensors. Customer shall not permit any personnel to remove any proprietary or restrictive notices contained or included in the Software or Materials, and Customer shall not permit any personnel to copy or modify the Software or Materials, except as specifically authorized by this Agreement. Customer may copy and adapt the Materials for its own internal use, provided all such copies and adaptations include WORKS' proprietary and restrictive notices. In addition, Customer may copy and disclose the Materials to the limited extent necessary for it to comply with any applicable public records laws or regulations.

5.2 Restrictions. Customer further acknowledges that the Software and Materials are commercially valuable proprietary products belonging to WORKS or its licensors, the design and development of which have involved the expenditure of substantial amounts of money over a long period of time, and which afford WORKS and/or its licensors a commercial advantage over its competitors. Customer understands that loss of this competitive advantage due to any unauthorized copying or downloading or use of the Software or the Materials would cause substantial damage to WORKS and its licensors. Customer shall not decompile or otherwise reverse engineer or decode the Software. Customer shall not disclose the results of any benchmark tests run on the Software, without the prior written approval of WORKS. Customer shall not undertake, directly or indirectly, any action or omission that may in any way lead to the unauthorized dissemination, reproduction, or use of the Software or the Materials. Customer may allow certain third parties access to the Services when such parties require access in order for Customer to use the Services as contemplated by this Agreement. Other than as permitted by the foregoing sentence and in Attachment

A, Customer may not allow access to the Services by any entity without the prior written consent of WORKS.

- 5.3 *Ownership.* The Software and Materials and all copies, versions, and derivative works of the Software and Materials made by or on behalf of Customer are and shall remain the sole property of WORKS or its licensors. Any modifications to the Software, including all associated intellectual property rights, made or provided by WORKS pursuant to this Agreement, whether alone or with any contribution by Customer, shall be owned exclusively by WORKS or its licensors. To the extent that Customer may acquire any right or interest in the modifications by operation of law, Customer irrevocably assigns all such right and interest exclusively to WORKS. Customer shall take any action and execute any documents reasonably necessary and sufficient to give effect to the provisions of the foregoing.
- 5.4 *Export Restrictions.* Customer shall not export the Services, the Software, the Materials, or any direct product thereof, directly or indirectly, in violation of the export laws and regulations of the United States of America.
- 5.5 *Student and Staff Records.* WORKS acknowledges that it may create, receive from or on behalf of Customer or Customer authorized parties, or have access to records or record systems that are subject to certain federal, state, and local laws and regulations (such records collectively, "Records"). The Records are the sole property of Customer. WORKS shall maintain the confidentiality of the Records. WORKS shall not be liable for any unauthorized or inappropriate disclosure of confidential student or staff information by Customer. WORKS may disclose confidential student or staff information when required by law to do so or when authorized by Customer to make such a disclosure.

Customer hereby authorizes WORKS to disclose to Schools Insurance Group the Records or any other information requested by Schools Insurance Group in connection with Customer's use the Services, including any confidential student or staff information.

- 5.6 *Survival.* Each party's obligations under this Section 5 shall survive termination of this Agreement, except, with respect to non-trade secret confidential information, to the extent that applicable law mandates survivability for a limited duration, in which case the obligations shall survive for three years following termination of this Agreement. Each party acknowledges that a breach of its obligations under this Section 5 may cause irreparable harm to the other party or its licensors for which monetary damages would be inadequate and the other party or its licensors may be entitled to injunctive relief for any such breaches, threatened or actual, in addition to any other remedies that may be available at law or in equity.

6. Warranties

- 6.1 *Authority.* Each party warrants that it has the full authority, right, and power to enter into and perform its obligations under this Agreement. Each party warrants that its entering and performing this Agreement does not conflict with any other agreement to which it is a party, or any law or regulation of any applicable governmental authority.
- 6.2 *Performance.* WORKS warrants that it has the right to grant the rights granted to Customer under this Agreement. WORKS warrants that the Services will be of professional quality conforming to the applicable generally accepted industry standards. As WORKS' sole obligation and Customer's exclusive remedy, in the event of any material failure to meet such standards, WORKS shall make all reasonable efforts to correct any such failure. Due to the unique circumstances of Customer, WORKS does not warrant that the Services or Materials are accurate with respect to the regulations applicable to Customer or will meet Customer's particular requirements. Customer is solely responsible for (a) the proper use of the Services; (b) the content and accuracy of all reports and documents prepared in whole or in part by using the Services; and (c) ensuring that Customer is in compliance with all applicable laws and regulations. Customer acknowledges that it does not rely on WORKS or the Services for any advice or guidance regarding compliance with laws and regulations.
- 6.3 *Disclaimer.* EXCEPT AS EXPRESSLY STATED IN THIS AGREEMENT, WORKS MAKES NO

WARRANTY, EXPRESS OR IMPLIED, REGARDING ANY MATTER WHATSOEVER. WORKS SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF TITLE, ACCURACY OF DATA, NONINFRINGEMENT, MERCHANTABILITY, AND FITNESS FOR A PARTICULAR PURPOSE, AND ANY IMPLIED WARRANTY ARISING FROM A COURSE OF DEALING OR PERFORMANCE OR FROM USAGE OF TRADE.

7. Indemnities and Liabilities

- 7.1 Indemnification by Customer.** Except to the extent prohibited by law, Customer shall indemnify and hold WORKS and its licensors harmless from and against all claims, liabilities, damages, and expenses, including court costs and reasonable attorney fees, arising out of or in any manner connected with (a) Customer's use of the Services; (b) Customer's operation of its business and the safety of its workplace; (c) Customer's gross negligence or willful misconduct; (d) claims of users whom Customer allows to access the Services, and (e) as to this Agreement, any breach of its obligations under Section 5 above.
- 7.2 Indemnification by WORKS.** WORKS shall indemnify and hold Customer harmless from and against all claims, liabilities, damages, and expenses, including court costs and reasonable attorney fees, arising out of or in any manner connected with (a) WORKS' operation of its business or the safety of its workplace; (b) WORKS' gross negligence or willful misconduct; and (c) as to this Agreement, any breach of its obligations under Section 5 above. The limitation set forth in Paragraph 7.3 below shall not apply to claims under this Paragraph 7.2.
- 7.3 Limitation of Liability.** The total liability of WORKS and its licensors for all claims, whether in contract, tort, or otherwise, arising out of, connected with, or resulting from the Services or any other thing under this Agreement, shall not exceed the amounts paid by Customer or on behalf of Customer to WORKS under this Agreement during the 12 months immediately preceding the claim.
- 7.4 Exclusion of Liability.** WORKS SHALL NOT BE LIABLE FOR ANY DAMAGES ARISING OUT OF OR CAUSED, IN WHOLE OR IN PART, BY ANY ERRORS OR OMISSIONS IN ANY DATA, CONTENT, OR OTHER INFORMATION PROVIDED THROUGH THE SERVICES OR BY DELAYS IN OR INTERRUPTIONS OF ACCESS TO WORKS' WEBSITE. IN NO EVENT SHALL WORKS, ITS LICENSORS, SUPPLIERS, OR SUBCONTRACTORS BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, OR PUNITIVE DAMAGES, INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOST PROFITS, LOST REVENUE, OR LOST SAVINGS, DAMAGES ARISING OUT OF THE ACTS OR OMISSIONS OF CUSTOMER EMPLOYEES, THIRD-PARTY CLAIMS BASED ON CUSTOMER ACTS OR OMISSIONS, OR PENALTIES OR CITATIONS AGAINST CUSTOMER OR ANY AFFILIATE OF CUSTOMER, EVEN IF WORKS HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.
- 7.5 Survival.** The obligations under this Section 7 shall survive termination of this Agreement.

8. Term and Termination

- 8.1 Term.** This Agreement shall commence on the Effective Date and shall continue for the initial term specified in Attachment B. Thereafter, this Agreement shall automatically renew for successive renewal terms of 12 months each, unless and until this Agreement is otherwise terminated in accordance with this Agreement.
- 8.2 Termination for Convenience.** Either party may terminate this Agreement at any time upon 30 days' prior written notice to the other.
- 8.3 Termination for Adverse Status.** Either party may terminate this Agreement upon 30 days prior written notice to the other party, if the other party ceases to carry on operations as contemplated by this Agreement, makes an assignment for the benefit of creditors, is adjudged bankrupt or insolvent, has a receiver appointed over its assets, or becomes subject to any similar action in consequence of debt.
- 8.4 Termination for Default.** Failure by either party to comply with any material term or condition of this

Agreement shall constitute default. The nondefaulting party shall be entitled to give written notice to the defaulting party requiring it to cure the default. The notice shall include a detailed description of the act or omission that constitutes default. If the defaulting party has not cured the default within 30 days after receipt of the notice, the nondefaulting party may terminate this Agreement by giving written notice to take effect upon receipt. If the default, by its nature, cannot be effectively cured, the nondefaulting party may terminate this Agreement immediately upon written notice to the defaulting party. The right to terminate this Agreement is in addition to any other rights and remedies provided under this Agreement or otherwise under law.

- 8.5 ***Additional Right.*** In addition to the rights set forth in this Agreement, if Customer fails to pay any fees or charges due under this Agreement, except those disputed in good faith, for 60 days, or fails to carry out any other material obligation under this Agreement, WORKS may, at its option, suspend Customer's access to the Services, upon ten days prior written notice to Customer. Unless this Agreement is terminated pursuant to Paragraph 8.4 above, upon Customer curing the default, WORKS shall reinstate any suspended access to the Services.
- 8.6 ***Effect of Termination.*** Customer shall cease all use of the Services and Materials immediately upon termination of this Agreement. Within ten days after the effective date of any termination, Customer shall return to WORKS or destroy the Materials and all materials or media, including any information, records, and materials developed on the basis of any WORKS confidential information. No termination of this Agreement shall release Customer from any obligation to pay WORKS any amount that has accrued or becomes payable at or prior to the date of termination. No suspension of access to the Services shall release Customer from any obligation to pay WORKS any fees due under this Agreement. Only if Customer terminates this Agreement due to WORKS' default, will Customer be entitled to a refund of amounts paid to WORKS for the portion of the current fee period following the date of termination of this Agreement. At Customer's request, upon termination of this Agreement, Customer and WORKS will determine the appropriate data retention and destruction strategies for Customer's data archived on the Services' website, based on both Customer's retention requirements and the legal retention requirements then in effect. Customer shall pay WORKS' then-current standard rates for WORKS' work to destroy or to format, prepare, and deliver Customer's data to Customer. Notwithstanding the foregoing, WORKS has no obligation to deliver Customer's data to Customer until Customer has paid WORKS all amounts due from Customer under this Agreement. There will be no charge for WORKS to retain Customer's data.
- 9. Miscellaneous**
- 9.1 ***Nonsolicitation.*** Each party shall refrain from soliciting for employment or employing, directly or indirectly, without the consent of the other party, any employee, consultant, or subcontractor of the other until 12 months have elapsed following termination of this Agreement, or until 12 months have elapsed following termination of the employment of the employee, consultant, or subcontractor, whichever occurs first.
- 9.2 ***Assignment.*** Neither party may assign or otherwise transfer this Agreement or any rights or obligations under this Agreement to any third party without the prior written consent of the other party, except that this Agreement may be transferred to a successor to all or substantially all of the assets and business of the transferring party. Consent shall not be unreasonably withheld. Subject to the restriction on transfer set forth in this Paragraph 9.2, this Agreement shall be binding upon and shall inure to the benefit of the parties' successors and assigns.
- 9.3 ***Excused Performance.*** Neither party shall be liable for any delay in or failure of performance (excluding failure to make payments required by this Agreement) resulting from any cause or condition beyond its reasonable control, whether foreseeable or not.
- 9.4 ***Waiver.*** The failure of either party to act upon any right, remedy, or breach of this Agreement shall not constitute a waiver of that or any other right, remedy, or breach. No waiver shall be effective unless made

in writing and signed by an authorized representative of the waiving party.

- 9.5 **Notices.** Unless provided otherwise in this Agreement, any notice required or permitted under this Agreement shall be personally delivered, or sent by telefax, courier, express or overnight delivery service, or by certified mail, postage prepaid, return receipt requested, to the address set forth in Paragraph 1.1 above, or to such other address as shall be advised by any party to the other in writing. Notices shall be effective as of the date of receipt.
- 9.6 **Third-Party Beneficiaries.** For the limited purpose of enforcing the obligations under Section 5 above, WORKS' licensors, suppliers, and subcontractors shall be third-party beneficiaries under this Agreement.
- 9.7 **Dispute Resolution.** Any claim or controversy arising out of or relating to this Agreement, including any anticipatory breach or disagreement as to interpretation of this Agreement, that is not resolved by the parties themselves or through mediation, shall be settled by binding arbitration in the Placer County, California area, administered in accordance with the American Arbitration Association's Commercial Arbitration Rules, including its Optional Rules for Emergency Measures of Protection. The arbitrator(s) shall decide all discovery issues. Judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof. Subject to any applicable open public records laws, neither party nor the arbitrator(s) may disclose the existence, content, or results of any arbitration hereunder without the prior written consent of both parties. All fees and expenses of the arbitration shall be borne by the parties equally. However, each party shall bear the expense of its own counsel, experts, witnesses, and preparation and presentation of proofs, except that the prevailing party shall be entitled to an award of reasonable attorney's fees.
- 9.8 **Governing Law.** This Agreement and any claim arising out of this Agreement shall be governed by and construed in accordance with the laws of the State of California, excluding its conflict of laws principles.
- 9.9 **Provisions Severable.** The provisions of this Agreement are severable. If any provision is held to be invalid, unenforceable, or void, the remaining provisions shall not as a result be invalidated.
- 9.10 **Entire Agreement.** This Agreement, together with the attachments, constitutes the entire agreement and understanding between the parties relating to the object and scope of this Agreement. Any representation, statement, or warranty not expressly contained in this Agreement shall not be enforceable by the parties. This Agreement may not be amended except by a writing that specifically references this Agreement and is signed by authorized representatives of the parties.

Western Placer Unified School District

By: 
(Signature)

Audrey Kilpatrick

(Name)


Asst Supt of Business Svs and Operations

(Title)

2/24/21

(Date)

WORKS International, Inc.

By: 
(Signature)

Joseph Rotondo

(Name)

Vice President

(Title)

March 2, 2021

ATTACHMENT A ADDITIONAL INFORMATION

Software Needed to Use Services

The Software licensed under this Agreement as part of the Services is designed and built to operate on a variety of systems and hardware. The software (at the specified versions) listed below is suggested to experience the full potential of the Services. The listed software is available free of charge and can be obtained by Customer through links either on WORKS' website or embedded in the Software.

- Adobe Acrobat Reader
- Adobe Flash Player ⁽¹⁾
- Edge (v.17)
- Firefox (v.57)
- Google Chrome (v.64)
- Internet Explorer (v.11)
- Safari (v.10.3)

- (1) Due to the limitations of Adobe Flash Player and to enhance the user experience on mobile devices, WORKS is no longer publishing courses in Flash. New courses are now published in HTML5 and all existing courses are being transitioned to HTML5.

Additional Use of Services

If Customer acquires the EmployeeSafe Suite Services under this Agreement, Customer may use EZmaint, Preventive Maintenance, and ITassist Services at no additional charge under the terms of this Agreement.

If Customer acquires Compliance Manager, Hazard Reporting, Staff Safety Reporting Systems, EZmaint, or ITassist under this Agreement, Customer may use such Services to manage the work of third-party service providers.

Online training is available to Customer employees only, unless otherwise provided in this Agreement.

To the extent that the additional uses described above allow use of any components of Services, including the Software, for or by third parties, Customer shall require all such third parties to abide by the license restrictions and confidentiality provisions set out in this Agreement. Customer hereby guarantees the compliance of such third parties with the terms of this Agreement and shall be fully liable for any and all noncompliance by such third parties.

ATTACHMENT B

TERM OF SERVICES AND FEES

PublicSchoolWORKS is offering the following special pricing provided through the Schools Insurance Group in an effort to help your district experience the value, services and peace of mind delivered through the PublicSchoolWORKS' comprehensive safety and regulatory compliance solution, while minimizing the initial concern over costs. The cost to the district is derived based on available discounts and subsidies. Should any of the discounts or subsidies change (e.g., the subsidizing entity discontinues funding), then the cost to the district will change accordingly. All costs are in USD.

Program: EmployeeSafe Program Suite

Definitions: Implementation:

PublicSchoolWORKS' school safety program professionals advising and executing systems configuration and setup, data integration setup, district-specific programs development and implementation (including custom courses if applicable), etc.

"Annual Fees" cover ongoing services defined by the PublicSchoolWORKS' 6-pillar service model, software license fees, content license fees, HR/SIS data integration maintenance, software hosting and delivery, software improvements/upgrades, etc.

Schedule:		Standard Price	Safety National Discount	SIG Subsidy	Cost to District
Annual Fees	July 20 - June 21	\$17,306	\$12,114	\$12,114	\$ 0 ⁽¹⁾
Annual Fees	July 21 - June 22	\$17,306	\$12,114	\$12,114	\$ 0 ⁽¹⁾

(1) There is no cost to the district as all Annual Fees are paid for by **Schools Insurance Group**.

ATTACHMENT C SERVICES

SERVICES

This attachment defines the services for all or select programs associated with the PublicSchoolWORKS' safety, regulatory compliance and risk management solution for schools. All programs included under this agreement are implemented and delivered utilizing the applicable PublicSchoolWORKS' proprietary software, content and services available through the PublicSchoolWORKS' 6-pillar service model presented in this section.

Due to the ever-improving PublicSchoolWORKS' products, software, services and support, along with new programs or modifications to programs/suites due to new laws, new threats, or changes in best practices in school safety, please refer to the PublicSchoolWORKS' website or your Account Executive to clarify the most recent components of included products and services.

This proposal includes the following services:

- EmployeeSafeSM Program Suite
 - Staff Safety and Health Programs
 - Staff Social and Emotional Well-Being Programs
 - High Risk Safety and Liability Programs (Workers' Comp Drivers)

STARTUP NOTES

There is limited involvement of district staff to get PublicSchoolWORKS' programs up and running as virtually all implementation services are provided by PublicSchoolWORKS. District involvement is typically limited to: coordinating with PublicSchoolWORKS' IT for staff data integration; adding PublicSchoolWORKS' system access links on the district website; providing district-specific information for customization of program content and responsibilities (including training courses if applicable); and being involved in discussions regarding the implementation strategy and development of district-specific programs and plans. Specific services provided by PublicSchoolWORKS associated with startup include:

Systems Setup and Integration

- Development, configuration and setup of a dedicated, district-specific PublicSchoolWORKS' system.
- Staff data integration: options include auto-ftp, Clever, Active Directory, Active Directory Federated Services, and Google Single Sign-On. Manual staff data management is also an option.

Program Development and Setup

- Discussions with key administrators providing direction, advice and program/training prioritization based on federal and state regulatory mandates, board policies, liability exposure, workers' comp claims/costs, staff accident trends, and best practices in schools.
- As appropriate, staff training program plan development including specific course selection, course customization (see below), coordination, and scheduling.
- Setup of automated services and systems – for example: staff training course assignments and incomplete training reports.

Course Customization (if applicable)

There are three levels of course customization available. Levels 1 and 2 are included in this proposal. Level 3 courses will be priced on a time and materials basis:

- Level 1: Integration of district-specific content into PublicSchoolWORKS' master courses. Examples include: the Hepatitis B at-risk definition in Bloodborne Pathogens course; the integration of school-specific AED locations in the AED Instructional courses - this work includes the uploading of building floor plans showing AED locations by AED type, and the integration of floor plans into the AED-specific instructional use course.
- Level 2: Development of district-specific policy and handbook courses. Examples include: discriminatory harassment policy, restraint and seclusion policy, school handbooks, acceptable-use policy signoff, etc.
- Level 3: Custom district-specific staff training courses solely developed by PublicSchoolWORKS or co-developed by PublicSchoolWORKS and the customer. The PublicSchoolWORKS' Course Development Team can utilize a range of technologies and include a variety of content (i.e., including interactions/exercises) and delivery media (e.g., video), with a focus on making courses concise, relevant, effective, engaging and purposeful.

Safety/Compliance Documents and Program Plans

- Customization and uploading of key safety documents into the district's PublicSchoolWORKS' online Safety Document Library – as necessary to satisfy staff accessibility mandates or to supplement district-specific content for staff training courses.
- Development and setup of program components using district documents (e.g., AED locations in schools) or PublicSchoolWORKS' customizable model program plans and documents (e.g., Bloodborne Pathogens Exposure Control Plan, Hazard Assessments, etc.).

PublicSchoolWORKS' 6-PILLAR SERVICE MODEL

The PublicSchoolWORKS' safety, regulatory compliance and risk management solution for schools delivers a preeminent and highly-refined program that is implemented as a turnkey solution via the PublicSchoolWORKS' 6-pillar service model. The program includes all components needed to deliver a fully-automated, comprehensive solution based on the core objectives to provide consistency throughout the district and maintain full staff readiness year after year – all while minimizing administrative time and effort.

The PublicSchoolWORKS' 6-pillar service model includes:

1. Program Management Coordinator (PMC)

A school safety program professional charged with the responsibility to advise, implement and continuously improve the customer staff safety program.

2. 24/7 Staff Hotline

Providing technical support for accessing and using the PublicSchoolWORKS' software, answering staff questions regarding safety, regulatory compliance, training course content and training compliance issues, and giving ready access to chemical SDSs, chemical safety information and chemical exposure response procedures.

3. Research Experts

A team of people researching, monitoring and analyzing federal, state, and local regulations, and best practices in school safety.

4. Program Development Specialists

A team of people specializing in breaking down laws, school-safety best practices, and staff/student social and emotional health topics into comprehensive, school-specific programs, and automating each program using the PublicSchoolWORKS' award-winning web-based software and developing custom content needed to ensure customer compliance.

5. Content

Required program written plans, training courses, inspections, forms, reports, posters, stickers, and much more.

- 600+ specialized training courses (including features to deliver district-specific information in any course), incorporating customer-applauded training content developed from top industry authors - including school, safety, HR and other qualified experts.
 - Children's Internet Protection Act (CIPA)
 - Emergency Management
 - First Aid Equipment & Supplies
 - Food Safety
 - Hazard Assessments
 - Human Resources & Employment Law
 - Information & Communications Technology
 - Operations Safety
 - Personal Productivity
 - Safe Work Practices & Job Procedures
 - School Nurse Safety
 - State-Specific Safety & Regulatory Compliance
 - Student Behavior, Intervention & Support
 - Student Safety, Wellness & Social Responsibility
 - The WORKS How-To Courses
 - Workplace Safety & Regulatory Compliance
- Custom District Courses and Content
 - Courses delivering board policies, staff handbooks, etc.
 - District policy information added to PublicSchoolWORKS' master courses – designed specifically to allow schools to convey key district information to staff within the context of any PublicSchoolWORKS' master course.
 - Addition of required information to master courses, in compliance with mandates – e.g., floor plans showing the location of asbestos, location of AEDs, etc.
 - District-specific course content (e.g., video, PowerPoint, Word doc, etc.) converted to web-native format and delivered and managed through the PublicSchoolWORKS' training system.
 - District-specific crisis preparedness courses – managed and delivered to sustain staff full-readiness for emergencies and threats
- Complete, customizable program written plans, including, but not limited to:
 - Bloodborne Pathogen (Exposure Control Plan)
 - Hazard Communication
 - Lockout/Tagout
 - Injury and Illness Prevention Program Plan
- School inspections, including, but not limited to, playgrounds, bleachers, fire and life safety, school safety, etc.

- School drills, including state-mandated forms
- Posters, including chemical safety and SDS access, accident reporting, etc.
- Stickers and labels

6. Award-Winning Software

EmployeeSafe



Staff Training Management System

Web-based staff training delivery and management system, purpose built to fully automate every school staff training situation, including subs, job changes, recurring/periodic training, leaves of absence, new-hire orientation, department changes, certifications, individual assignments, secondary occupations (e.g., coach), site-specific training, post-incident retraining (if using the PublicSchoolWORKS' Accident Management System), and more. Very simply, set it and forget it, and the system will automatically manage, deliver, track and document all the staff training needs/requirements of the district without human intervention.



Accident Management System (for staff)

System automates and manages all aspects of staff accidents, including SmartForm reporting (i.e., information verified for accuracy and completeness, and questions change based on responses); auto-notification of school and district leaders; auto-notification, tracking and documentation of incident investigation and witness statements; auto-completion of Worker's Comp claim form and delivery to external contacts (if appropriate); post-incident retraining of affected employee (integrated with Staff Training Management System); auto-completion of the OSHA 300 reports (if applicable); reporting, tracking and documenting the remediation of hazards that caused the accident; Case Journal for documenting ongoing, post-incident report information; and both district-wide and school incident trend reports.



Compliance Task Management System (manages non-training requirements)

System automates and manages all safety, compliance and other non-training related tasks, such as drills, inspections, assessments, maintaining medical supplies, and much much more. System auto-generates task orders per schedule and then notifies, tracks and documents completion of each task. District leaders are notified if key tasks are not completed. Tasks are predefined for each state as needed to implement best practices in school safety and regulatory compliance, or can be custom developed to address a district's specific needs. Can even be used to manage tasks assigned to contracted services.



SDS Now!

System provides school staff with 24/7 access, via online or telephone with a chemical safety specialist (assists in 158 languages), to chemical Safety Data Sheets (SDS), chemical safety information, chemical spill cleanup steps, and chemical exposure response procedures. System provides access to a master SDS database containing millions of current and archived SDSs in multiple languages. In states adhering to Federal OSHA or similar requirements, SDS Now! eliminates the need for paper SDS binders. An enhanced service is available for those wanting to expand into district-specific SDS online binders.



Safety Document Library

System provides a secure, readily accessible, organized online repository for all district safety documents and files, accessible from one central location. Folder configuration provides an intuitive system for storage and access. Library is integrated with other PublicSchoolWORKS' systems so that library files can be accessed and delivered by other systems. For example, forms can be delivered in staff training courses, or automatically provided to an injured employee, or included in a compliance task. Districts using this system have access to FileShare, a special library of school-focused, well-developed forms, documents, posters and much more, that have been submitted by customer districts or created by PublicSchoolWORKS.



Staff Misconduct Reporting System

System provides a secure and confidential way for staff to report issues related to harassment, violence, discrimination, fraud, embezzlement and other issues that may lead to an unsafe or hostile work environment. Select district personnel are auto notified when a report is submitted, enabling quick and appropriate action when needed. The system documents the investigation and resolution, and provides both district and school trend reports.



Safety Hazard Reporting System

System provides an easy way for staff to report workplace safety hazards – with attachments if necessary (such as photos). School and central office staff are notified when a hazard report is submitted. An online assessment is provided for each reported hazard. Each hazard report can be converted into one or more follow-up action items – e.g., to remediate the hazard; establish or change a safe work practice or job procedure; or enhance staff training. Action items are tracked and completion documented. System is integrated with PublicSchoolWORKS' EZmaint, so action items can be routed to the district maintenance department. The submitter of a hazard report can opt to be notified whenever the report status changes.


Near-Miss Incident Reporting System

System provides a mechanism for staff to report near-miss incidents. School and central office staff are notified when a near-miss incident is reported. An online investigation is provided for each reported incident. Each near-miss incident report can be converted into one or more follow-up action items – e.g., establish or change a safe work practice or job procedure; or enhance staff training. Action items are tracked and completion documented.


Safety Suggestion System

System for staff to submit safety suggestions. District leaders are notified when a suggestion is submitted and can respond or update the submitter regarding actions taken as a result of each safety suggestion. A suggestion can initiate follow-up actions that remain associated to the suggestion and are tracked and completion documented. The submitter of the suggestion can opt to be notified whenever an action related to their suggestion is acted on.


Security Concern Reporting System (in development)

System provides a quick and easy way for staff to report anything that may affect the safety of staff and students or the integrity and security of the school. Reports could include physical issues such as a malfunctioning door or overgrown bush resulting in a hiding spot, or missing crisis response equipment or supplies. Both district and school leaders are immediately notified when a security concern is reported. The reporting system is integrated with the Assessment System which guides the evaluation and remediation of the security concern. Each report can then be converted into one or more follow-up action items – e.g., to remediate the security issue. The submitter of the security concern can opt to be notified whenever an action related to their report is acted on.


Indoor Environmental Quality (IEQ) Concern Reporting System

System for staff to report concerns regarding perceived hazardous environmental conditions potentially impacting staff/student health and safety. Pictures or other files can be attached to a report to show evidence of the IEQ issue. School and central office staff are notified when an IEQ report is submitted. An online assessment is provided for each reported concern. Each report can be converted into one or more follow-up action items to investigate and address the concern. Action items are tracked and completion documented. System is integrated with PublicSchoolWORKS' EZmaint, so action items can be routed to the district maintenance department. The submitter of an IEQ concern can opt to be notified whenever the report status changes or the district communicates a response to the concern.


Pests or Signs of Pests Reporting System

System for staff to report seeing pests or signs of pests, often as a part of an integrated pest management program. Pictures can be attached to a report to show evidence of pests. Central maintenance/grounds personnel are notified when a pest report is submitted. Each pest report can be converted into one or more follow-up action items, such as apply pest-control treatment. Action items are tracked and completion documented. The submitter of a pest report can opt to be notified whenever the report status changes.


Refusal to Work (Due to Dangerous Conditions) Reporting System

System for a worker to report hazardous working conditions that may result in the injury or illness of the worker or others if the planned work is performed. District staff are notified when a report is submitted. An online assessment of the hazardous working conditions is provided for each report. Each report can be converted into an action item to remediate the hazardous conditions and re-establish safe working conditions. An action items is tracked and its completion documented. The submitter of a report can opt to be notified whenever the report status changes.

StudentWatch

Student Accident Management System

System automates and manages all aspects of student accidents, including SmartForm reporting (i.e., information verified for accuracy and completeness, and questions change based on responses); auto-notification of school and district leaders; reporting, tracking and documenting the remediation of hazards that caused the accident; Case Journal for documenting ongoing, post-incident-report information; and both district-wide and school incident trend reports. The system is integrated with the PublicSchoolWORKS' Student Behavior Management System so that accidents resulting from inappropriate student behavior and/or impacting a student victim, can be readily converted to a student behavior referral – where appropriate discipline and interventions can be applied, managed and tracked.


Stay Safe, Speak Up! Student Safety Reporting System

System provides students and parents multiple methods to securely and anonymously disclose bullying or other safety concerns, 24/7. Methods include: 1) mobile app, 2) online, 3) hotline to live attendant, and 4) hotline to answering machine. A PublicSchoolWORKS' person is immediately involved in ALL reports from ALL methods. Designated central office and school staff are notified via email the instant a report is submitted and can automatically initiate appropriate follow-up. Reports involving an

Immediate threat to safety activate the PublicSchoolWORKS' "urgent call tree" and a PublicSchoolWORKS' person will contact school officials until someone is reached. Administrative reports let you monitor safety trends by building and incident type and use it to guide student safety program improvements. The system is integrated with the PublicSchoolWORKS' Student Behavior Management System so that reports regarding inappropriate student behavior and/or impacting a student victim, can be readily converted to a student behavior referral – where appropriate discipline and interventions can be applied, managed and tracked.



Student Behavior Management System

System for teachers to document, track and effectively manage classroom discipline, and for principals to document and manage front-office discipline. Includes all needed reporting methods, including in-classroom documentation reports, bus referrals, office referrals, and positive reports – the latter can include school specific positive certificates and awards. A feature-rich system that documents all aspects of student behavior including offenses, interventions, code of conduct violations, consequences, and much more. Provides for custom school-specific setup and multiple options for defining, applying, tracking, and documenting consequences. Can be uniquely configured to automate any behavior management strategy (e.g., PBIS, progressive discipline policies, etc.), for any age level (e.g., color wheel).



Volunteer, Visitor, Contractor, Parent Accident Management System

System automates and manages all aspects of accidents involving volunteers, visitors, contractors and parents. Includes the PublicSchoolWORKS' SmartForm reporting feature where information is verified for accuracy and completeness, and questions change based on responses; auto-notification of school and district leaders; reporting, tracking and documenting the remediation of hazards that caused the accident; Case Journal for documenting ongoing, post-incident-report information; and both district-wide and school incident trend reports.



Parent Info Center

System provides the district with an online mechanism that gives parents direct access to: a) key district staff and student training courses, as often required by law, b) the Stay Safe, Speak Up! Student Safety Reporting System, providing parents with multiple methods to securely and anonymously disclose bullying or other safety concerns, 24/7, and c) the same national crisis hotlines used by the Stay Safe, Speak Up! Student Safety Reporting System.



EZmaint (free to districts implementing the EmployeeSafeSM Programs Suite)

System provides the district with a purpose-built physical plant maintenance system built to satisfy the special needs of a public school system, yet is customizable to accommodate virtually any school maintenance operations strategy. Each school can be configured with a dedicated Work Request Management Module, allowing for the internal management of teacher work requests, or the forwarding of requests to the central services Work Order Management Module – the latter a robust, full-featured, central maintenance work management system uniquely and practically designed specifically for a public school system. EZmaint is integrated with the PublicSchoolWORKS Safety Reporting Systems, thus, a reported hazard, an IEQ concern, etc. can be easily routed into EZmaint for remediation.

EZmaint also includes a Preventive Maintenance Module that makes it easy to set up an effective preventive maintenance program for any school. To make it even easier, the module contains PMIs (Preventive Maintenance Instructions) for most all the equipment found in schools.



ITassist (free to districts implementing the EmployeeSafeSM Programs Suite)

System provides the district with a purpose-built IT trouble ticket system that can be configured to accommodate virtually any school IT systems management and repair/maintenance approach. Each school can be configured with a dedicated Service Request / Trouble Ticket Management Module, allowing for the internal management of teacher service requests, or the forwarding of requests to central IT Services – the latter a robust, full-featured, central IT Services system uniquely and practically designed specifically for a public school system. ITassist is integrated with EZmaint, thus, an IT Service Request requiring the support of central maintenance (e.g., faulty building wiring) can be routed into EZmaint for repair.

ITassist also includes a Recurring Maintenance Module that makes it easy to set up a recurring maintenance program for a district's IT equipment and systems.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratification of Contract with American Medical Response Company (AMR) and Western Placer Unified School District – Lincoln High School

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick, Assistant Superintendent of Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Site Funds/ ASB Athletics Booster

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contract is to provide medical standby and medical transport for Lincoln High School student athletic competitions.

AMR will provide Advanced Life Support ambulance and crew services at a rate of \$129 per hour from March 1, 2021 through December 31, 2021.

RECOMMENDATION:

Administration recommends that the Board ratify the contract agreement between American Medical Response Company and Western Placer Unified School District – Lincoln High School.



MEDICAL STANDBY SERVICES AGREEMENT

THIS AGREEMENT is made between the American Medical Response company ("AMR") and the customer (the "Customer") set out on the signature page of this Agreement. This Agreement is effective as of the Commencement Date as defined in Schedule "A".

WHEREAS, AMR is in the business of providing medical standby and medical transportation services;

WHEREAS, Customer has conducted an analysis of its medical standby and medical transportation needs, and has determined that such needs will be best met through a medical standby agreement with AMR;

NOW, THEREFORE, AMR and Customer do hereby agree as follows:

1. **Provision of Services.** AMR will provide the ambulance medical standby services described in Schedule "A" hereto (the "Services") to Customer on the terms and conditions specified herein for the venues or events described in Schedule "A" (the "Venues"). AMR agrees to supply the ambulance(s), personnel described on Schedule "A" and radios to communicate with the applicable emergency medical services agencies and communication centers. Customer agrees to supply radios for internal communications between AMR personnel and Customer personnel if desired by Customer.
2. **Compliance.** The parties will comply in all material respects with all applicable federal, state and local laws and regulations, including the federal Anti-kickback Statute. AMR's ambulances will conform to applicable state and local regulations for medical equipment for ambulances and be duly licensed for the transportation of patients. All personnel providing Services will be licensed or certified at the level specified on Schedule "A", as required by applicable law.
3. **Standards.** The Services shall be provided in accordance with prevailing industry standards of quality and care applicable to the emergency medical services industry.
4. **Scheduling of Services and Responsibilities of Customer.** During the term of this Agreement, and all extensions thereto, Customer agrees to:
 - a. Provide a written schedule of events at least three (3) days in advance of any event at which Services are required, and to notify AMR in writing of any changes thereto in a timely manner. Any cancellations made by Customer, less than twenty-four (24) hours in advance will result in a four (4) hour minimum charge at the rates set forth in Schedule "A".
 - b. Provide a secure area, to be agreed upon by AMR, for parking AMR's vehicles during each event. The parking area must provide for reasonable access in order to facilitate the timely transportation of any patients who require medical transportation.
5. **Compensation and Billing.** The Customer will pay AMR the amounts set out in Schedule "A" for Services set forth therein. Payment shall be due within thirty (30) days of receipt of invoice by Customer. Any payments not timely made shall accrue interest at the rate of twelve percent (12%) per annum. In addition, AMR shall be solely entitled to bill any ill or injured patrons, employees, event performers or other patients (collectively, "Patients") requiring medical transportation, and any responsible third party payor, including workers' compensation carriers, for medical transport that may result from the Services. AMR agrees that the rates to be billed to Patients or third-party payors shall comply with applicable laws. AMR shall be solely entitled to all collections resulting from such billing.
6. **Indemnification.** Each party will indemnify and hold the other party harmless from and against liability claims resulting from or alleged to result from any negligence or willful misconduct of the indemnifying party related to the performance of this Agreement.
7. **Insurance.** AMR represents that it has and will maintain comprehensive automobile insurance, comprehensive general liability insurance, and professional liability insurance all in minimum amounts that are customary and usual within the emergency medical services industry and workers' compensation insurance in the statutory required amounts.
8. **Record Retention.** AMR will retain books and records respecting Services rendered to Patients for the time periods required under all applicable laws (including the requirements of the Secretary of Health and Human Services ("HHS")) and allow access to such books and records by duly authorized agents of the Secretary of HHS, the Comptroller General and others to the extent required by law.
9. **Term.** The initial term of this Agreement shall commence on the Commencement Date set out in Schedule "A" hereof and end on the Expiration Date. The initial term and all renewal periods that the parties may agree to shall be cumulatively referred to as the "Term".
10. **Termination.** Each party may terminate this Agreement at any time, without cause and at its sole discretion, upon thirty (30) days written notice to the other party. In addition to the foregoing: (i) AMR may terminate this Agreement upon a default by the Customer in the payment of monies due and owing to AMR if such breach is not cured within ten (10) days of notice thereof to the Customer; (ii) the Customer may terminate this Agreement upon the failure of AMR to confirm that it will provide Services in response to a timely request made pursuant to Section 4.a, if such failure is not cured within five (5) days of notice thereof to AMR; and (iii) the Customer may terminate this Agreement immediately

upon notice to AMR following AMR's loss or suspension of licensure necessary for the provision of the Services.

11. **Notices.** Any notice required or permitted by this Agreement shall be in writing and shall be delivered as follows, with notice deemed given as indicated: (a) by personal delivery, when delivered personally; (b) by overnight courier, upon written verification of receipt; (c) by facsimile transmission, upon acknowledgment of receipt of electronic transmission; or (d) by certified or registered mail, return receipt requested, upon verification of receipt. Notice shall be sent to the following addresses:

If to Customer:

Dave Foxworthy (LHS Athletic Director)
Lincoln High School
790 J Street
Lincoln CA 95648

If to AMR:

Nicole Henriksen
Regional Director
American Medical Response
1041 Fee Drive
Sacramento, CA 95815

With Mandatory Copy to:

Legal Department
American Medical Response, Inc.
6363 S. Fiddler's Green Circle, 14th Floor
Greenwood Village, Colorado 80111

12. **Confidentiality.** All information with respect to the operations and business of a party (including the rates charged hereunder) and any other information considered to be and treated as confidential by that party gained during the negotiation or Term of this Agreement will be held in confidence by the other party and will not be divulged to any unauthorized person without prior written consent of the other party, except for access required by law, regulation and third party reimbursement agreements.
13. **Referrals.** It is not the intent of either party that any remuneration, benefit or privilege provided for under this Agreement shall influence or in any way be based on the referral or recommended referral by either party of patients to the other party or its affiliated providers, if any, or the purchasing, leasing or ordering of any services other than the specific services described in this Agreement. Any payments specified herein are consistent with what the parties reasonably believe to be a fair market value for the services provided.
14. **Relationship.** In the performance of this Agreement, each party hereto shall be, as to the other, an independent contractor and neither party shall have the right or authority, express or implied, to bind or otherwise legally obligate the other. Nothing contained in this Agreement shall be construed to constitute either party assuming or undertaking control or direction of the operations, activities or medical

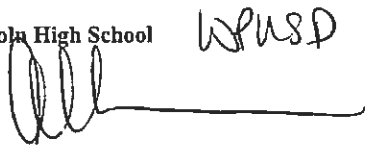
care rendered by the other. AMR and Customer administrative staff shall meet on a regular basis to address issues of mutual concern related to the provision of Services and the parties' respective rights and obligations hereunder.

15. **Force Majeure.** AMR shall not be responsible for any delay in or failure of performance resulting from acts of God, riot, war, civil unrest, natural disaster, labor dispute or other circumstances not reasonably within its control.
16. **Compliance Program and Code of Conduct.** AMR has made available to the Customer a copy of its Code of Conduct, Anti-kickback policies and other compliance policies, as may be changed from time-to-time, at AMR's web site, located at: www.amr.net, and the Customer acknowledges receipt of such documents. AMR warrants that its personnel shall comply with AMR's compliance policies, including training related to the Anti-kickback Statute.
17. **Non-Exclusion.** Each party represents and certifies that neither it nor any practitioner who orders or provide Services on its behalf hereunder has been convicted of any conduct that constitutes grounds for mandatory exclusion as identified in 42 U.S.C. § 1320a-7(a). Each party further represents and certifies that it is not ineligible to participate in Federal health care programs or in any other state or federal government payment program. Each party agrees that if DHHS/OIG excludes it, or any of its practitioners or employees who order or provide Services, from participation in Federal health care programs, the party must notify the other party within five (5) days of knowledge of such fact, and the other party may immediately terminate this Agreement, unless the excluded party is a practitioner or employee who immediately discontinues ordering or providing Services hereunder.
18. **Miscellaneous.** This Agreement (including the Schedules hereto): (a) constitutes the entire agreement between the parties with respect to the subject matter hereof, superseding all prior oral or written agreements with respect thereto; (b) may be amended only by written instrument executed by both parties; (c) may not be assigned by either party without the written consent of the other party, such consent not to be unreasonably withheld; (d) shall be binding on and inure to the benefit of the parties hereto and their respective successors and permitted assigns; (e) shall be interpreted and enforced in accordance with the laws of the state where the Services are performed, without regard to the conflict of laws provisions thereof, and the federal laws of the United States applicable therein; (f) may be executed in several counterparts (including by facsimile), each of which shall constitute an original and all of which, when taken together, shall constitute one agreement; and (g) shall not be effective until executed by both parties. In the event of a conflict between this Agreement and any Schedule hereto, the terms of this Agreement shall govern.

IN WITNESS WHEREOF, the parties have hereto executed this Agreement.

American Medical Response West

By: _____
Nicole Henriksen, Regional Director

Lincoln High School WPUSD
By:  _____

Print Name: _____
Audrey Kilpatrick

Print Title: _____
Asst Supt of Business Svs and Operations

SCHEDULE "A"
PROVISION OF SERVICES

I. Medical Standby Services

If checked, AMR shall provide the following medical standby services (the "Services") at the following rates:

- ☒ "Advanced Life Support" or "ALS" ambulance and crew at the rate of **\$129.00/HR**
- ☐ "Basic Life Support Service" or "BLS" ambulance and crew at the rate of N/A
- ☐ "Advanced Life Support" or "ALS" level employee at the rate of N/A
- ☐ "Basic Life Support Service" or "BLS" level employee at the rate of N/A

The personnel staffing the ambulance(s) shall provide first aid, emergency care and, when necessary, medical transportation, within the scope of their licensure. AMR shall have no obligation to provide or arrange for the delivery of medical care at the Venue in excess of such scope of practice.

II. Service Area:

Services shall be provided in and around 790 J Street, Lincoln, CA 95648 and in other locations as may be agreed upon by the parties.

III. Commencement Date

The Commencement Date referred to in Section 9 of this Agreement shall be: 03/1/2021 thru 12/31/2021 ("Expiration Date")

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Agreement for Audit Services with
Crowe, LLP

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick 
Assistant Superintendent, Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

General Fund

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

Per Education Code 41020, each year the governing board of each local education agency shall provide for an audit of the books and accounts including an audit of income and expenditures by source of funds. The district has contracted with Crowe, LLP, to provide the audit of the district's financial statements for the year ending June 30, 2021.

The District has contracted with Crowe, LLP, for the last three years with a fee of \$55,900 for the final year of the contract. The proposed one year contract shows an annual fixed fee of \$55,900 with no increase in the fee.

RECOMMENDATION:

Administration recommends that the Board ratify the agreement between Crowe, LLP, and Western Placer Unified School District.



Crowe LLP
Independent Member Crowe Global

400 Capitol Mall, Suite 1400
Sacramento, CA 95814-4498
Tel 916-441-1000
Fax 916-441-1110
www.crowe.com

February 15, 2021

Audrey Kilpatrick
Western Placer Unified School District
600 6th St Ste 400
Lincoln, California 95648

Dear Mr. Kilpatrick:

This letter confirms the arrangements for Crowe LLP ("Crowe" or "us" or "we" or "our") to provide the professional services discussed in this letter to Western Placer Unified School District ("you", "your" or "Client"). The attached Crowe Engagement Terms, and any other attachments thereto, are integral parts of this letter, and such terms are incorporated herein.

AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the Client for the year ending June 30, 2021.

We will audit and report on the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Client for the period(s) indicated.

In addition to our report on the financial statements, we plan to evaluate the presentation of the following supplementary information in relation to the financial statements as a whole, and to report on whether this supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

- Combining and Individual Fund Financial Statements and Schedules
- Organization
- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Expenditures of Federal Awards
- Reconciliation of Unaudited Financial Report with Audited Financial Statements
- Schedule of Charter Schools

In addition to our report on the financial statements, we also plan to perform specified procedures in order to describe in our report whether the following required supplementary information is presented in accordance with applicable guidelines. However, we will not express an opinion or provide any assurance on this information due to our limited procedures.

- Management's Discussion and Analysis
- Budgetary Comparison Schedules
- Schedule of Changes in the District's Total Other Postemployment Benefits (OPEB) Liability
- Schedule of the Client's Proportionate Share of the Net Pension Liability
- Schedule of Contributions

The document will also include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

- Schedule of Financial Trends and Analysis - Unaudited

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, the standards for 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 require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud, and that we report on the Schedule of Expenditures of Federal Awards (as noted above), and on your compliance with laws and regulations and on its internal controls as required for a Single Audit. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

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 that the financial statements could be misstated by an amount we believe would influence the financial statement users. 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.

In making our risk assessments, we consider internal control relevant to the Client'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 Client's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the Client's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

We expect to issue a written report upon completion of our audit of the Client's financial statements. Our report will be addressed to the Board of Trustees of the Client. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- Independent Auditor's Report on Compliance with State Laws and Regulations – The purpose of this report on compliance is solely to describe the scope of our testing of compliance with State Laws and Regulations, and the results of that testing, based on the requirements of the State of California's *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

- 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* — The purpose of this report is solely 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 internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Client's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.
- Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance -- 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.

We will also perform tests of controls including testing underlying transactions, as required by the Uniform Guidance, to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of your major federal awards programs. We will determine major programs in accordance with the Uniform Guidance. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed. We will inform you of any non-reportable conditions or other matters involving internal control, if any, as required by the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. However, the objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

The Uniform Guidance requires that we plan and perform the audit to obtain reasonable assurance about whether you have complied with certain provisions of laws, regulations, contracts and grants. Our procedures will consist of the applicable procedures described in the United States Office of Management and Budget (OMB) Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of your major programs. The purpose of our audit will be to express an opinion on your compliance with requirements applicable to major Federal award programs. Because an audit is designed to provide reasonable assurance, but not absolute assurance, the audit is not designed to detect immaterial violations or instances of noncompliance.

Our audit and work product are intended for the benefit and use of the Client only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information.

However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

Government Auditing Standards require that we provide you with a copy of our most recent peer review report, which accompanies this letter.

The Client's Responsibilities

The Client's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for 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 error or fraud.

The Client's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, to safeguard assets, and to design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the financial statements and to devise policies to ensure that the Client complies with applicable laws and regulations.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the Client, and their knowledge of any fraud or suspected fraud affecting the Client.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements, and to the Client's compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of such information to our engagement, you agree to waive any claim against Crowe and its personnel for any liability and costs relating to or arising from any inaccuracy or incompleteness of information provided to us for purposes of this engagement.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also

management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by Client of the supplementary information and the auditor's report thereon.

Management is responsible for the preparation of the required supplementary information identified above in accordance with the applicable guidelines. We will request from management certain written representations regarding management's responsibilities in relation to the required supplementary information presented, including but not limited to whether it has been measured and presented in accordance with prescribed guidelines, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information.

At the conclusion of the engagement, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty days after receipt of the auditor's reports or nine months after the end of the audit period.

OTHER SERVICES

Financial Statement Preparation

The Client will provide us with the necessary information to assist in the preparation of the draft financial statements including the notes thereto. We are relying on the Client to provide us with the detailed trial balance, note disclosure information and any other relevant report information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the financial statements.

Preparation of the Schedule of Expenditure of Federal Awards

The Client will provide us with the necessary information to prepare the draft schedule of expenditure of federal awards including the notes thereto. We are relying on the Client to provide us with all information required by the Uniform Guidance for the schedule, notes and other relevant reporting information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the schedule of expenditures of federal awards.

Recordkeeping Assistance

The Client will provide us with the necessary information to assist you in your recordkeeping. We will propose year end adjusting entries to management for your review and approval, including cash to accrual conversion entries. We are relying on the Client to provide us with the necessary information in a timely fashion and ensure the data is complete and accurate.

Data Collection Form input services

We will provide assistance in completing sections of the Data Collection Form (DCF) relative to its federal award programs pursuant to the requirements of Section §200.512 of the Uniform Guidance that are promulgated to be completed by the Client. While we may provide this data entry service and assist you in satisfying your electronic data communication requirements to the Federal Audit Clearinghouse, the completeness and accuracy of this information remains the responsibility of your management.

With respect to the above other services, we will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. In connection with performing the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service

by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

BOND OFFERINGS

With respect to any official statements issued by the Client with which Crowe is not involved, the official statement should indicate that the auditor is not involved with the contents of such official statement. The disclosure should read as:

"Crowe, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Crowe also has not performed any procedures relating to this official statement."

FEES

Our fees are outlined below. Certain internal technology charges will be billed per hour of professional time or a flat fee. Internal technology charges reflect our estimate of the costs for technology and related support on this engagement. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid 30 days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

Description of Services	Fee Amount
Audit of Western Placer Unified School District	\$55,900

The above fee assumes that the same number of federal programs will be subject to testing in the period ended June 30, 2021 as were tested in the prior year. Each additional program requiring testing above the number of programs tested in the preceding fiscal year will be billed at \$3,500 per program. We will invoice you as our services are rendered.

In accordance with the requirements of Education Code Section 14505, the Client will not be required to pay the final 10% of this amount until the current year audit report has been accepted by the State Controller's Office.

The fees outlined above are based on certain assumptions. Those assumptions may be incorrect due to incomplete or inaccurate information provided, or circumstances may arise under which we must perform additional work, which in either case will require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing service requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- Evidence of material weakness or significant deficiencies in internal controls
- Substantial increases in the number of significant deficiencies in internal controls
- Regulatory examination matters
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- New or unusual transactions
- Agreed-upon level of preparation and assistance from your personnel not provided
- Numerous revisions to your information
- Lack of availability of appropriate Client personnel during fieldwork.

- Additional audit procedures relating to the impact of COVID-19 on Client or additional regulatory requirements relating thereto.

Additionally, to accommodate requests to reschedule fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed upon deadlines could be impacted.

Our fee assumes that we will be provided with auditable trial balances for all funds at year end, that all bank accounts and investment accounts will be reconciled through the end of the year being audited to the trial balances, that interfund and transfer accounts will balance, that subsidiary ledgers will reconcile to the general ledger and that beginning fund equity amounts will be reconcilable to prior year audited ending fund equity. We assume that the Client will cooperate with our requests for information such as explanations of account activity.

Additionally, we assume the Client will provide a copy of the capital assets ledger including current year additions and dispositions and depreciation by functional expense. We assume that requested records such as invoices, contracts, grant agreements and supporting documentation will be located and provided to us. We also assume the Client will prepare confirmation letters and the MD&A section of the report.

Our fee does not include implementation of any other future accounting or auditing pronouncements and/or government requirements that may change, thus, the scope or amount of auditing necessary to complete our engagements may increase beyond what is currently anticipated. Should such events occur, we would present you with our estimate of any possible increase prior to beginning our audit for the given year. An equitable adjustment in the proposed fee will be negotiated if the cost of time required for performance of the audit service is increased or decreased pursuant to a change in scope of the audit requested by the Client or required by State or Federal regulations.

Due to such potential changes in circumstance, we reserve the right to revise our fees. However, if such a change in circumstances arises or if some other significant change occurs that causes our fees to exceed our estimate, we will advise management.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

The Client and Crowe agree that the Client may periodically request Crowe to provide additional services for accounting and reporting advice regarding completed transactions and potential or proposed transactions. The fees for such additional services will be based on Crowe's hourly billing rates plus expenses or as mutually agreed upon between the Client and Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, "Client" will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe deliverable.

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between the parties relating to the services (or any reports, deliverables or other work product) covered by this Agreement. The engagement letter and any attachments (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This Agreement must be construed, governed, and interpreted under the laws of the State of Illinois, without regard for choice of law principles.

* * * * *

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this letter and the attached Crowe Engagement Terms are acceptable to you, please sign below and return one copy of this letter at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page follows)

Western Placer Unified School District

9

February 15, 2021

ACCEPTANCE

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions as stated.

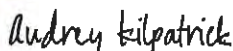
IN WITNESS WHEREOF, Client and Crowe have duly executed this engagement letter effective the date first written above.

Crowe LLP and the Engagement Authorized Signer below are licensed or otherwise authorized by the California Board of Accountancy.

Western Placer Unified School District

Crowe LLP

DocuSigned by:



E76F2834A1DB45A...

Signature

Audrey Kilpatrick

Printed Name

Asst. Supt. Business

Title

March 8, 2021

Date

DocuSigned by:



183831089C9247F...

Signature

Jennifer Aras

Printed Name

Managing Director

Title

March 4, 2021

Date

Crowe Engagement Terms

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

CLIENT'S ASSISTANCE – For Crowe to provide Services effectively and efficiently, Client agrees to provide Crowe timely with information requested and to make available to Crowe any personnel, systems, premises, records, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed. Client agrees Crowe will have no responsibility for any delays related to a delay in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is aware.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client use of any Crowe work product will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

THIRD PARTY PROVIDER – Crowe may use third-party providers or engage subcontractors in providing Services to Client or for internal, administrative, or regulatory compliance purposes. Third-party providers or subcontractors may include Crowe LLP subsidiaries, Crowe Global member firms, or other third-party providers or subcontractors, in each case within or outside of the United States (each, a "Crowe Subcontractor"). Client agrees Crowe may share Client confidential information with Crowe Subcontractors. If Crowe uses a Crowe Subcontractor, Crowe will be solely responsible for the provision of Services (including those provided by Crowe Subcontractors) and for the protection of Client's confidential information. The limitations on Client's remedies vis-à-vis Crowe, in this Agreement will also apply to any Crowe Subcontractors. Client will bring any claim for a violation of the obligations in this Agreement only against Crowe, and Crowe Subcontractors will have no liability or obligations to Client arising out of this Agreement.

CLIENT-REQUIRED CLOUD USAGE – If Client requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the

internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third party, or a similar service or website (collectively, "Cloud Storage"), Client will confirm with any third parties assisting with or hosting the Cloud Storage that either such third party or Client (and not Crowe) is responsible for complying with all applicable laws relating to the Cloud Storage and any information contained in the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in the Cloud Storage from any unauthorized access, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. Client represents that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with such access complies with all applicable laws, regulations, and duties owed to third parties.

DATA PROTECTION – If Crowe holds or uses Client information that can be linked to specific individuals who are Client's customers ("Personal Data"), Crowe will treat it as confidential and comply with applicable US state and federal law and professional regulations (including, for financial institution clients, the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. The parties acknowledge and understand that while Crowe is a service provider as defined by the California Consumer Privacy Act of 2018 and processes Client information pursuant to this Agreement, Crowe retains its independence as required by applicable law and professional standards for purposes of providing attest services and other services. Crowe will not (1) sell Personal Data to a third party, or (2) retain, use or disclose Personal Data for any purpose other than for (a) performing the Services and its obligations on this Agreement, (b) as otherwise set forth in this Agreement, (c) to detect security incidents and protect against fraud or illegal activity, (d) to enhance and develop our products and services, including through machine learning and other similar methods and (e) as necessary to comply with applicable law or professional standards. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the "Safeguards"). Client represents (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law, and (iii) will limit the Personal Data provided to Crowe to Personal Data necessary to perform the Services. To provide the Services, Client may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event Client provides Crowe access to Restricted Personal Data, Client will consult with Crowe on appropriate measures (consistent with legal requirements and professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, using encryption when transferring it to Crowe, or providing it to Crowe only during on-site review on Client's site. Client will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement. Crowe will reasonably cooperate with Client in responding to or addressing any request from a consumer or data subject, a data privacy authority with jurisdiction, or the Client, as necessary to enable Client to comply with its obligations under applicable data protection laws and to the extent related to Personal Data. Client will reimburse Crowe for any out-of-pocket expenses and professional time (at Crowe's then-current hourly rates) incurred in connection with providing such cooperation. Client will provide prompt written notice to Crowe (with sufficient detailed instructions) of any request or other act that is required to be performed by Crowe. As appropriate, Crowe will promptly delete or procure the deletion of the Personal Data, after the cessation of any Services involving the processing of Client's Personal Data, or otherwise aggregate or de-identify the Personal Data in such a way as to reasonably prevent reidentification. Notwithstanding the foregoing, Crowe may retain a copy of the Personal Data as permitted by applicable law or professional standards, provided that such Personal Data remain subject to the terms of this Agreement. If Crowe uses a third-party provider, Crowe will include terms substantially similar to those set forth in this Data Protection Paragraph in an agreement with such provider.

GENERAL DATA PROTECTION REGULATION COMPLIANCE – If and to the extent that Client provides personal data to Crowe subject to the European Union General Data Protection Regulation ("GDPR"), then in addition to the requirements of the above Data Protection section, this section will apply to such

personal data ("EU Personal Data"). The parties agree that for purposes of processing the EU Personal Data, (a) Client will be the "Data Controller" as defined by the GDPR, meaning the organization that determines the purposes and means of processing the EU Personal Data; (b) Crowe will be the "Data Processor" as defined by GDPR, meaning the organization that processes the EU Personal Data on behalf of and under the instructions of the Data Controller; or (c) the parties will be classified as otherwise designated by a supervisory authority with jurisdiction. Client and Crowe each agree to comply with the GDPR requirements applicable to its respective role. Crowe has implemented and will maintain technical and organizational security safeguards reasonably designed to protect the security, confidentiality and integrity of the EU Personal Data. Client represents it has secured all required rights and authority, including consents and notices, to provide such EU Personal Data to Crowe, including without limitation authority to transfer such EU Personal Data to the U.S. or other applicable Country or otherwise make the EU Personal Data available to Crowe, for the duration of and purpose of Crowe providing the Services. The types of EU Personal Data to be processed include name, contact information, title, and other EU Personal Data that is transferred to Crowe in connection with the Services. The EU Personal Data relates to the data subject categories of individuals connected to Client, Client customers, Client vendors, and Client affiliates or subsidiaries ("Data Subjects"). Crowe will process the EU Personal Data for the following purpose: (x) to provide the Services in accordance with this Agreement, (y) to comply with other documented reasonable instructions provided by Client, and (z) to comply with applicable law. In the event of a Crowe breach incident in connection with EU Personal Data in the custody or control of Crowe, Crowe will promptly notify Client upon knowledge that a breach incident has occurred. Client has instructed Crowe not to contact any Data Subjects directly, unless required by applicable law. In the event that a supervisory authority with jurisdiction makes the determination that Crowe is a data controller, Client will reasonably cooperate with Crowe to enable Crowe to comply with its obligations under GDPR.

INTELLECTUAL PROPERTY - Any Deliverables, Works, Inventions, working papers, or other work product conceived, made or created by Crowe in rendering the Services under this Agreement ("Work Product"), and all intellectual property rights in such Work Product will be owned exclusively by Crowe. Further, Crowe will retain exclusive ownership or control of all intellectual property rights in any ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses in connection with this Agreement ("Materials"). The foregoing ownership will be without any duty of accounting.

DATA USAGE AND AGGREGATIONS - Client hereby acknowledges and agrees that Crowe may, in its discretion, use any Client information or data provided to Crowe to improve Crowe services and Materials, including without limitation developing new Crowe services and software or other products. Client also agrees that Crowe may, in its discretion, aggregate Client content and data with content and data from other clients, other sources, or third parties ("Data Aggregations") for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Prior to, and as a precondition for, disclosing Data Aggregations to other Crowe customers or prospects, Crowe will anonymize any Client data or information in a manner sufficient to prevent such other customer or prospect from identifying Client or individuals who are Client customers. All Data Aggregations will be the sole and exclusive property of Crowe.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client's own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change Client's requirements or the scope of the Services, Crowe's fees will be modified to a mutually agreed amount to reflect the changed level of Crowe's effort.

PUBLICATION – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

CLIENT REFERENCE – From time to time Crowe is requested by prospective clients to provide references for Crowe service offerings. Client agrees that Crowe may use Client's name and generally

describe the nature of Crowe's engagement(s) with Client in marketing to prospects, and Crowe may also provide prospects with contact information for Client personnel familiar with Crowe's Services.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with recklessness or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with recklessness or willful misconduct, Client agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this engagement letter or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) two (2) years after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

RESPONSE TO LEGAL PROCESS – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to Client or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then Client will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between Client or any of Client's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Chicago, Illinois.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY.

HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties' relationship generally will be settled by binding arbitration in Chicago, Illinois (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. ("JAMS"), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

NOTIFICATION OF NON-LICENSEE OWNERSHIP (For California Engagements) – Crowe ("the Firm") and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the Firm has owners not licensed by the California State Board of Accountancy who may provide Services under this agreement. If Client has any questions regarding licensure of the personnel performing Services under this engagement, please do not hesitate to contact Crowe.

NON-SOLICITATION – Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement ("Key Personnel"). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party. The parties acknowledge that each business would be materially harmed if the other party was able to directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party's written consent unless

hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel's compensation for the prior twelve-month period with the other party.

CROWE AND EQUAL OPPORTUNITY – Crowe abides by the principles of equal employment opportunity, including without limitation the requirements of 41 CFR 60-741.5(a) and 41 CFR 60-300.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability. Crowe also abides by 29 CFR Part 471, Appendix A to Subpart A. The parties agree that the notice in this paragraph does not create any enforceable rights for any firm, organization, or individual.

CROWE GLOBAL NETWORK – Crowe LLP and its subsidiaries are independent members of Crowe Global, a Swiss organization. "Crowe" is the brand used by the Crowe Global network and its member firms, but it is not a worldwide partnership. Crowe Global and each of its members are separate and independent legal entities and do not obligate each other. Crowe LLP and its subsidiaries are not responsible or liable for any acts or omissions of Crowe Global or any other Crowe Global members, and Crowe LLP and its subsidiaries specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Global or any other Crowe Global member. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Crowe LLP or any other member. Crowe Global and its other members are not responsible or liable for any acts or omissions of Crowe LLP and its subsidiaries and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe LLP and its subsidiaries. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global.

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.


SUBJECT:

Ratify Agreement for Financial Statements and
Performance Audit of Measures A and N General
Obligation Bonds – Crowe, LLP

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick 
Assistant Superintendent, Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Measure A and N Bond Funds

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The District has contracted with Crowe, LLP to conduct a financial audit and performance audit on the District's Measures A and N General Obligation Bonds as of and for the period ending June 30, 2021.

Per Education Code 41020, each year the governing board of each local education agency shall provide for a financial audit of the books and accounts including an audit of income and expenditures by source of funds.

The objective of a Performance Audit is to determine if the bond funds have been expended only on the specific projects listed in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

The fee for these services is a fixed rate of \$8,000 per year for two years for the audit of both Bond Measures and will be paid with Measure A and N Bond funds. The fee has remained the same as the prior year. The Bond Measures are in their fourth (Measure N) or sixth (Measure A) year of activity.

RECOMMENDATION:

Administration recommends that the Board ratify the agreement between Crowe, LLP, and Western Placer Unified School District.

Western Placer Unified School District

1

February 17, 2021

February 17, 2021

Audrey Kilpatrick
Western Placer Unified School District
600 6th Street 4th Floor
Lincoln, California 95648

Dear Ms. Kilpatrick:

This letter confirms the arrangements for Crowe LLP ("Crowe" or "us" or "we" or "our") to provide the professional services discussed in this letter to Western Placer Unified School District ("you", "your" or "Client"). The attached Crowe Engagement Terms, and any other attachments thereto, are integral parts of this letter, and such terms are incorporated herein.

FINANCIAL AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the Client's Measure A and N General Obligation Bond Activity for the year ending June 30, 2021.

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

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 that the financial statements could be misstated by an amount we believe would influence the financial statement users. 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.

In making our risk assessments, we consider internal control relevant to the Client'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 Client's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the Client's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

We expect to issue a written report upon completion of our audit of the Client's financial statements. Our report will be addressed to the Board of Trustees of the Client. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- 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* — The purpose of this report is solely 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 internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Client's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. However, the objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

PERFORMANCE AUDIT SERVICES

Our Responsibilities

We will conduct a performance audit on the Client's Measures A and N General Obligation Bond Activity for the year ending June 30, 2021. The objective of our Performance Audit will be to determine if the bond funds have been expended only on the specific projects listed in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

The objective of a performance audit is to provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practices. Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability. We will plan and perform the performance audit in accordance with performance audit standards 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 sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or material non-compliance may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the performance audit objectives.

In making our risk assessments, we consider internal control that is significant within the context of the audit objectives 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 Client's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control significant within the context of the audit objectives

that we have identified during the audit. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

FINANCIAL AND PERFORMANCE AUDIT SERVICES

Our Responsibilities

Our audit and work product are intended for the benefit and use of the Client only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information.

However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

Government Auditing Standards require that we provide you with a copy of our most recent peer review report, which accompanies this letter.

The Client's Responsibilities

The Client's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for 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 error or fraud.

The Client's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, to safeguard assets, and to design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the financial statements.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the Client, and their knowledge of any fraud or suspected fraud affecting the Client.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements, and to the Client's compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of such information to our engagement, you agree to waive any claim against Crowe and its personnel for any liability and costs relating to or arising from any inaccuracy or incompleteness of information provided to us for purposes of this engagement.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by Client of the supplementary information and the auditor's report thereon.

OTHER SERVICES

Financial Statement Preparation

The Client will provide us with the necessary information to assist in the preparation of the draft financial statements including the notes thereto. We are relying on the Client to provide us with the detailed trial balance, note disclosure information and any other relevant report information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the financial statements.

Recordkeeping Assistance

The Client will provide us with the necessary information to assist you in your recordkeeping. We will propose year end adjusting entries to management for your review and approval, including cash to accrual conversion entries. We are relying on the Client to provide us with the necessary information in a timely fashion and ensure the data is complete and accurate.

With respect to the above other services, we will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. In connection with performing the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

FEES

Our fees, including out-of-pocket expenses, are outlined below. Certain internal technology charges will be billed per hour of professional time or a flat fee. Internal technology charges reflect our estimate of the costs for technology and related support on this engagement. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one

percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid 30 days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

Description of Services	Fee Amount
Financial Statement and Performance Audit of Measures A and N for the year ending June 30, 2021	\$8,000

We will invoice you as our services are rendered.

The fees outlined above are based on certain assumptions. Those assumptions may be incorrect due to incomplete or inaccurate information provided, or circumstances may arise under which we must perform additional work, which in either case will require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing service requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- Evidence of material weakness or significant deficiencies in internal controls
- Substantial increases in the number of significant deficiencies in internal controls
- Regulatory examination matters
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- New or unusual transactions
- Agreed-upon level of preparation and assistance from your personnel not provided
- Numerous revisions to your information
- Lack of availability of appropriate Client personnel during fieldwork.
- Additional audit procedures relating to the impact of COVID-19 on Client or additional regulatory requirements relating thereto.

Additionally, to accommodate requests to reschedule fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed upon deadlines could be impacted.

Due to such potential changes in circumstance, we reserve the right to revise our fees. However, if such a change in circumstances arises or if some other significant change occurs that causes our fees to exceed our estimate, we will advise management.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

The Client and Crowe agree that the Client may periodically request Crowe to provide additional services for accounting and reporting advice regarding completed transactions and potential or proposed transactions. The fees for such additional services will be based on Crowe's hourly billing rates plus expenses or as mutually agreed upon between the Client and Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event

Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, "Client" will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe deliverable.

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between the parties relating to the services (or any reports, deliverables or other work product) covered by this Agreement. The engagement letter and any attachments (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This Agreement must be construed, governed, and interpreted under the laws of the State of Illinois, without regard for choice of law principles.

* * * * *

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this letter and the attached Crowe Engagement Terms are acceptable to you, please sign below and return one copy of this letter at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page follows)

Western Placer Unified School District

7

February 17, 2021

ACCEPTANCE

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions as stated.

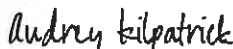
IN WITNESS WHEREOF, Client and Crowe have duly executed this engagement letter effective the date first written above.

Crowe LLP and the Engagement Authorized Signer below are licensed or otherwise authorized by the California Board of Accountancy.

Western Placer Unified School District

Crowe LLP

DocuSigned by:



E76F2B34A1DB45A...

Signature

Audrey K Kilpatrick

Printed Name


Asst. Supt Business

Title

March 8, 2021

Date

DocuSigned by:



1B3B31089C9247F...

Signature

Jennifer Aras

Printed Name

Managing Director

Title

March 4, 2021

Date

Crowe Engagement Terms

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

CLIENT'S ASSISTANCE – For Crowe to provide Services effectively and efficiently, Client agrees to provide Crowe timely with information requested and to make available to Crowe any personnel, systems, premises, records, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed. Client agrees Crowe will have no responsibility for any delays related to a delay in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is aware.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client use of any Crowe work product will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

THIRD PARTY PROVIDER – Crowe may use third-party providers or engage subcontractors in providing Services to Client or for internal, administrative, or regulatory compliance purposes. Third-party providers or subcontractors may include Crowe LLP subsidiaries, Crowe Global member firms, or other third-party providers or subcontractors, in each case within or outside of the United States (each, a "Crowe Subcontractor"). Client agrees Crowe may share Client confidential information with Crowe Subcontractors. If Crowe uses a Crowe Subcontractor, Crowe will be solely responsible for the provision of Services (including those provided by Crowe Subcontractors) and for the protection of Client's confidential information. The limitations on Client's remedies vis-à-vis Crowe, in this Agreement will also apply to any Crowe Subcontractors. Client will bring any claim for a violation of the obligations in this Agreement only against Crowe, and Crowe Subcontractors will have no liability or obligations to Client arising out of this Agreement.

CLIENT-REQUIRED CLOUD USAGE – If Client requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third party, or a similar service or website (collectively, “Cloud Storage”), Client will confirm with any third parties assisting with or hosting the Cloud Storage that either such third party or Client (and not Crowe) is responsible for complying with all applicable laws relating to the Cloud Storage and any information contained in the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in the Cloud Storage from any unauthorized access, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. Client represents that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with such access complies with all applicable laws, regulations, and duties owed to third parties.

DATA PROTECTION – If Crowe holds or uses Client information that can be linked to specific individuals who are Client’s customers (“Personal Data”), Crowe will treat it as confidential and comply with applicable US state and federal law and professional regulations (including, for financial institution clients, the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. The parties acknowledge and understand that while Crowe is a service provider as defined by the California Consumer Privacy Act of 2018 and processes Client information pursuant to this Agreement, Crowe retains its independence as required by applicable law and professional standards for purposes of providing attest services and other services. Crowe will not (1) sell Personal Data to a third party, or (2) retain, use or disclose Personal Data for any purpose other than for (a) performing the Services and its obligations on this Agreement, (b) as otherwise set forth in this Agreement, (c) to detect security incidents and protect against fraud or illegal activity, (d) to enhance and develop our products and services, including through machine learning and other similar methods and (e) as necessary to comply with applicable law or professional standards. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the “Safeguards”). Client represents (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law, and (iii) will limit the Personal Data provided to Crowe to Personal Data necessary to perform the Services. To provide the Services, Client may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law (“Restricted Personal Data”). In the event Client provides Crowe access to Restricted Personal Data, Client will consult with Crowe on appropriate measures (consistent with legal requirements and professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, using encryption when transferring it to Crowe, or providing it to Crowe only during on-site review on Client’s site. Client will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement. Crowe will reasonably cooperate with Client in responding to or addressing any request from a consumer or data subject, a data privacy authority with jurisdiction, or the Client, as necessary to enable Client to comply with its obligations under applicable data protection laws and to the extent related to Personal Data. Client will reimburse Crowe for any out-of-pocket expenses and professional time (at Crowe’s then-current hourly rates) incurred in connection with providing such cooperation. Client will provide prompt written notice to Crowe (with sufficient detailed instructions) of any request or other act that is required to be performed by Crowe. As appropriate, Crowe will promptly delete or procure the deletion of the Personal Data, after the cessation of any Services involving the processing of Client’s Personal Data, or otherwise aggregate or de-identify the Personal Data in such a way as to reasonably prevent reidentification. Notwithstanding the foregoing, Crowe may retain a copy of the Personal Data as permitted by applicable law or professional standards, provided that such Personal Data remain subject to the terms of this Agreement. If Crowe

uses a third-party provider, Crowe will include terms substantially similar to those set forth in this Data Protection Paragraph in an agreement with such provider.

GENERAL DATA PROTECTION REGULATION COMPLIANCE – If and to the extent that Client provides personal data to Crowe subject to the European Union General Data Protection Regulation ("GDPR"), then in addition to the requirements of the above Data Protection section, this section will apply to such personal data ("EU Personal Data"). The parties agree that for purposes of processing the EU Personal Data, (a) Client will be the "Data Controller" as defined by the GDPR, meaning the organization that determines the purposes and means of processing the EU Personal Data; (b) Crowe will be the "Data Processor" as defined by GDPR, meaning the organization that processes the EU Personal Data on behalf of and under the instructions of the Data Controller; or (c) the parties will be classified as otherwise designated by a supervisory authority with jurisdiction. Client and Crowe each agree to comply with the GDPR requirements applicable to its respective role. Crowe has implemented and will maintain technical and organizational security safeguards reasonably designed to protect the security, confidentiality and integrity of the EU Personal Data. Client represents it has secured all required rights and authority, including consents and notices, to provide such EU Personal Data to Crowe, including without limitation authority to transfer such EU Personal Data to the U.S. or other applicable Country or otherwise make the EU Personal Data available to Crowe, for the duration of and purpose of Crowe providing the Services. The types of EU Personal Data to be processed include name, contact information, title, and other EU Personal Data that is transferred to Crowe in connection with the Services. The EU Personal Data relates to the data subject categories of individuals connected to Client, Client customers, Client vendors, and Client affiliates or subsidiaries ("Data Subjects"). Crowe will process the EU Personal Data for the following purpose: (x) to provide the Services in accordance with this Agreement, (y) to comply with other documented reasonable instructions provided by Client, and (z) to comply with applicable law. In the event of a Crowe breach incident in connection with EU Personal Data in the custody or control of Crowe, Crowe will promptly notify Client upon knowledge that a breach incident has occurred. Client has instructed Crowe not to contact any Data Subjects directly, unless required by applicable law. In the event that a supervisory authority with jurisdiction makes the determination that Crowe is a data controller, Client will reasonably cooperate with Crowe to enable Crowe to comply with its obligations under GDPR.

INTELLECTUAL PROPERTY - Any Deliverables, Works, Inventions, working papers, or other work product conceived, made or created by Crowe in rendering the Services under this Agreement ("Work Product"), and all intellectual property rights in such Work Product will be owned exclusively by Crowe. Further, Crowe will retain exclusive ownership or control of all intellectual property rights in any ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses in connection with this Agreement ("Materials"). The foregoing ownership will be without any duty of accounting.

DATA USAGE AND AGGREGATIONS - Client hereby acknowledges and agrees that Crowe may, in its discretion, use any Client information or data provided to Crowe to improve Crowe services and Materials, including without limitation developing new Crowe services and software or other products. Client also agrees that Crowe may, in its discretion, aggregate Client content and data with content and data from other clients, other sources, or third parties ("Data Aggregations") for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Prior to, and as a precondition for, disclosing Data Aggregations to other Crowe customers or prospects, Crowe will anonymize any Client data or information in a manner sufficient to prevent such other customer or prospect from identifying Client or individuals who are Client customers. All Data Aggregations will be the sole and exclusive property of Crowe.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client's own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change Client's requirements or the scope of the Services, Crowe's fees will be modified to a mutually agreed amount to reflect the changed level of Crowe's effort.

PUBLICATION – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

CLIENT REFERENCE – From time to time Crowe is requested by prospective clients to provide references for Crowe service offerings. Client agrees that Crowe may use Client's name and generally describe the nature of Crowe's engagement(s) with Client in marketing to prospects, and Crowe may also provide prospects with contact information for Client personnel familiar with Crowe's Services.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with recklessness or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with recklessness or willful misconduct, Client agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this engagement letter or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) two (2) years after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

RESPONSE TO LEGAL PROCESS – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to Client or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then Client will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between Client or any of Client's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party

to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Chicago, Illinois.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties' relationship generally will be settled by binding arbitration in Chicago, Illinois (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. ("JAMS"), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

NOTIFICATION OF NON-LICENSEE OWNERSHIP (For California Engagements) – Crowe ("the Firm") and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the

Firm has owners not licensed by the California State Board of Accountancy who may provide Services under this agreement. If Client has any questions regarding licensure of the personnel performing Services under this engagement, please do not hesitate to contact Crowe.

NON-SOLICITATION – Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement ("Key Personnel"). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party. The parties acknowledge that each business would be materially harmed if the other party was able to directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party's written consent unless hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel's compensation for the prior twelve-month period with the other party.

CROWE AND EQUAL OPPORTUNITY – Crowe abides by the principles of equal employment opportunity, including without limitation the requirements of 41 CFR 60-741.5(a) and 41 CFR 60-300.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability. Crowe also abides by 29 CFR Part 471, Appendix A to Subpart A. The parties agree that the notice in this paragraph does not create any enforceable rights for any firm, organization, or individual.

CROWE GLOBAL NETWORK – Crowe LLP and its subsidiaries are independent members of Crowe Global, a Swiss organization. "Crowe" is the brand used by the Crowe Global network and its member firms, but it is not a worldwide partnership. Crowe Global and each of its members are separate and independent legal entities and do not obligate each other. Crowe LLP and its subsidiaries are not responsible or liable for any acts or omissions of Crowe Global or any other Crowe Global members, and Crowe LLP and its subsidiaries specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Global or any other Crowe Global member. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Crowe LLP or any other member. Crowe Global and its other members are not responsible or liable for any acts or omissions of Crowe LLP and its subsidiaries and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe LLP and its subsidiaries. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global.



Report on the Firm's System of Quality Control

December 5, 2019

To the Partners of Crowe LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Crowe LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; audits of broker-dealers; and examinations of service organizations [SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Crowe LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Crowe LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Cherry Bekaert LLP

200 South 10th Street, Suite 900, Richmond, VA 23219 | P 804.673.5700 | cbh.com





Peer Review Program

Administered by the National Peer Review Committee

American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

December 12, 2019

James Powers
Crowe, LLP
225 W Wacker DR Ste 2600
Chicago, IL 60606-1228

Dear James Powers:

It is my pleasure to notify you that on December 12, 2019, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Michael Fawley Chair,
National PRC
nprc@aicpa.org
+1.919.402.4502

National Peer Review Committee cc:

Samuel Johnson, Scot Ivey

Firm Number: 900010014904

Review Number: 564789

T: 1.919.402.4502 | F: 1.919.402.4876 | nprc@aicpa.org

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratification of District Director of Maintenance and Operations Contract as Senior Management of the Classified Service

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Audrey Kilpatrick
Assistant Superintendent of Business & Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

Maintenance & Operations

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

Pursuant to California Education Code 45100.5 and 45108.5, the Governing Board is authorized to employ the District Director of Maintenance and Operations as Senior Management of the Classified Service.

The contract for Thomas Butcher commences March 17, 2021 and ends June 30, 2023. The contract has been updated to reference the salary schedule, attaches the job description, and other recommended changes on based on legal review. The provisions of the contract shall become effective after board approval and on March 17, 2021.

RECOMMENDATION:

Staff recommends ratification of the contract for Thomas Butcher as Director of Maintenance and Operation.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
AGREEMENT FOR EMPLOYMENT OF
DISTRICT DIRECTOR OF MAINTENANCE & OPERATIONS**

This Agreement for Employment of District Director of Maintenance & Operations ("Agreement") is entered into on March 17, 2021 by and between the Western Placer Unified School District Board of Trustees (hereinafter referred to as "Board") of and on behalf of the Western Placer Unified School District (hereinafter referred to as "the District" or "District") and Thomas Butcher (hereinafter referred to as "Director of Maintenance & Operations").

1. Term:

Pursuant to California Education Code 45100.5 and 45108.5, the Governing Board hereby employs the Director of Maintenance & Operations commencing March 17, 2021 and ending on June 30, 2023 unless otherwise terminated or extended. The provisions of this Agreement shall become effective on commencement of employment.

2. Salary:

- A. The Director of Maintenance & Operations shall be placed on Step 5 of the Senior Management Salary Schedule, attached hereto as Attachment 1, and incorporated herein by this reference.
- B. Salary shall be payable on the last day of each month in installments of one-twelfth (1/12) of the annual salary rate for services rendered during the preceding month.
- C. Shall be eligible for longevity increments as set forth in Attachment 1.

3. Duties:

- A. The Director of Maintenance & Operations shall perform the duties set forth in the board adopted Director of Maintenance & Operations job description, attached hereto as Attachment 2, and incorporated herein by this reference.
- B. The Director of Maintenance & Operations shall do and perform all services, acts, or things necessary or advisable to manage and conduct the Maintenance Department of District in this capacity, subject at all times to applicable state and federal laws and the policies set by District's Governing Board, and subject to the consent of the Board when required by the terms of this Agreement or by Board Ordinances, Policies, Rules, or direction, or by applicable law.

4. Work Year:

- A. This is a twelve-month position (260 workday calendar). The Director of Maintenance & Operations shall render twelve (12) months of full and regular service to the District during the annual period covered by this Agreement.

- B. The scheduled workdays and any amendments requested to the work year calendar shall be determined by the Superintendent, in consultation with the Director of Maintenance & Operations. Any substitution of days to be worked or other changes to the schedule must be approved in advance by the Superintendent.
- C. The workdays are normally exclusive of Saturdays, Sundays, and holidays, unless work on such days is otherwise approved by the Superintendent. Any additional days to be worked by the Director of Maintenance & Operations, must be approved in advance and in writing by the Superintendent, and shall be paid at the daily rate. The Director of Maintenance & Operations' daily rate shall be computed by dividing the annual salary by 260.

5. Health and Welfare Benefits:

The Director of Maintenance & Operations shall be provided the same health and welfare benefits as other classified management employees of the District including the same allowances and caps.

6. Reimbursement of Personal Expenses:

- A. The District shall reimburse the Director of Maintenance & Operations for all reasonable and necessary personal expenses incurred by him in connection with performance of his responsibilities to the District, under the direction of his immediate supervisor.
- B. Reimbursement of all expenses shall be made in accordance Board Policy, which includes but is not limited to, furnishing to the District adequate records and other documentary evidence required by federal and state statutes and regulations issued by the appropriate taxing authorities for the substantiation of each such expenditure.
- C. Reimbursable expenses include, but are not limited to, the expenses related to the attendance of regional, state, or national conferences, seminars, hearings, or meetings which are devoted to matters to the benefit and welfare of the District under the direction, and with prior approval, of the Director of Maintenance & Operations' immediate supervisor.

7. Vehicle Allowance:

The Director of Maintenance & Operations shall be paid for use of his private vehicle in the amount of two hundred and fifty dollars (\$250) per month to compensate for the operation of his personal vehicle in furtherance of District related activities within the greater Placer County area. Any vehicle expenses, including mileage, in excess of this amount shall be the responsibility of the Director of Maintenance & Operations.

8. Membership and Dues:

The District shall pay membership fees for appropriate professional organizations as approved by the Director of Maintenance & Operations' immediate supervisor.

9. Life and Disability Insurance:

The District shall pay for the same life and disability insurance plans as provided to other classified management employees of the District.

10. Vacation:

- A. The Director of Maintenance & Operations shall be allotted fifteen (15) days' vacation for each of the 2020-2021 and 2021-2022 school years. The 15 days of allotted vacation for the 2020-2021 school year will be prorated based on start date and number of workdays remaining.
- B. No more than thirty-five (35) days of vacation shall be accrued at any time. In no case will more than thirty-five (35) days of unused vacation be paid at the expiration or termination of this Agreement. Any vacation paid out shall be paid at the daily rate, which is computed by dividing the annual salary by 260.

11. Sick Leave:

Commencing with the term of this Agreement, the Director of Maintenance & Operations shall be entitled to twelve (12) working days of sick leave annually which may be accrued year-to-year without limitation.

12. Goals and Objectives:

- A. Not later than September 1 of each year of this Agreement, the Director of Maintenance & Operations and his immediate supervisor shall establish written goals and objectives.
- B. The above goals and objectives shall be among the criteria by which the Director of Maintenance & Operations is evaluated as hereafter provided.

13. Evaluation:

- A. The Director of Maintenance & Operations' immediate supervisor shall evaluate, in writing, the performance of the Director of Maintenance & Operations.
- B. The evaluation shall be related to the duties set forth in Paragraph 3 of this Agreement, the goals and objectives established as set forth in Paragraph 12 of this Agreement, and applicable law and Board Policy and Regulation.
- C. The final format, procedures, and goals of the Director of Maintenance & Operations shall be established by his immediate supervisor. The format shall be reasonably objective and shall include a rating system such that the immediate supervisor may indicate whether the performance of the Director of Maintenance & Operations is:
 - Outstanding;

- Skilled;
- Satisfactory but could improve;
- Weak and should improve;
- Ineffective.

14. Termination:

This Agreement shall terminate upon the happening of any of the following events:

- A. By Mutual Agreement. This Agreement may be terminated at any time by mutual consent of the District and the Director of Maintenance & Operations;
- B. Upon the death of Director of Maintenance & Operations or permanent incapacity to perform the duties of this office; or
- C. Non-Renewal by District. The Board may elect not to renew this Agreement for any reason by providing forty-five (45) days' written notice to the Director of Maintenance & Operations prior to the expiration of this Agreement in accordance with the provisions of Education Code section 35031.

D. Termination Without Cause:

- 1. Regardless of the term of this Agreement and pursuant to the requirements of Government Code Sections 53260 and 54261, it is hereby agreed that the Board, unilaterally and without cause, may terminate this Agreement and the Director of Maintenance & Operations' status as an employee of the District.
- 2. In the event the Agreement is terminated without cause, the Director of Maintenance & Operations shall receive a maximum severance payment equal to the monthly salary of the Director of Maintenance & Operations multiplied by twelve (12) months, or the number of months left on the unexpired term of this Agreement, whichever is the lesser amount (see Government Code 53260(a) and 53261).
- 3. The compensation set forth in this Paragraph 14.D. shall be the only compensation of any kind which shall be due to Director of Maintenance & Operations if this Agreement is terminated by the Board pursuant to Paragraph 14.D.

E. Termination for Cause:

- 1. The Board may terminate this Agreement at any time for cause, which shall be defined as conduct which is seriously detrimental to the District. "Cause" shall include, by way of illustration and not limitation:
 - a. Failure of good behavior, either during or outside of duty hours, which is of such a nature that it causes discredit to the District;
 - b. Unprofessional conduct;

- c. Incompetency;
 - d. Neglect of duty;
 - e. Physical and/or mental inability to perform his duties;
 - f. Material breach of this Agreement; and/or
 - g. Any ground enumerated in applicable Board Policy and Regulation.
2. Determination of whether cause exists shall be in the sole discretion of the Board and shall require a majority vote.
 3. Should the Board elect to terminate the Agreement for cause, the Board shall notify Director of Maintenance & Operations in writing, after which the following procedures shall apply:
 - a. Within five (5) days of Director of Maintenance & Operations receipt of the Board's written notice of dismissal for cause, Director of Maintenance & Operations may request a Statement of Charges. If Director of Maintenance & Operations does not timely request a statement of charges, the Board may terminate the Agreement as noticed.
 - b. If timely requested, the Board shall issue a statement of charges within fifteen (15) days of the Superintendent's request. The Statement of Charges shall contain a reasonably detailed statement of the facts upon which the Board has determined cause exists. Director of Maintenance & Operations may request a meeting with the Board to contest the charges within five (5) days of receipt. If Director of Maintenance & Operations does not timeline request a meeting, the Board may terminate the Agreement as noticed.
 - c. If timely requested, the meeting shall be held within fifteen (15) days of Director of Maintenance & Operations request for a meeting. At the meeting, Director of Maintenance & Operations will be afforded an opportunity to present evidence on his behalf, to call witnesses, and to be represented by counsel. If Director of Maintenance & Operations chooses to be accompanied by counsel at such meeting, Director of Maintenance & Operations shall bear any associated costs and/or fees. Such meeting shall be held in closed session. Within five (5) days of the meeting's conclusion, Director of Maintenance & Operations shall be provided a written decision describing the results of the meeting. The Board's decision, as set forth in its written decision, shall be final.

C. Entire Agreement:

This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the employment of Director of Maintenance & Operations by the District and contains all of the covenants and Agreements between the parties with respect to that employment in any manner whatsoever.

Each party to this Agreement acknowledges that no representation, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement or promise not contained in this Agreement shall be valid or binding on either party.

D. Modifications:

Any modification of this Agreement will be effective only if it is in writing and signed by both parties.

E. Severability:

The provisions of this Agreement are divisible; if any such provision shall be deemed invalid or unenforceable, such provision shall be deemed limited to the extent necessary to render it valid and enforceable and the remaining provisions of this Agreement shall continue in full force and effect without being impaired or invalidated in any way.

F. Law Governing Agreement:

Except as modified herein, this Agreement is subject to all applicable laws of the State of California, to the rules and regulations of the State Board of Education, and to the lawful rules and regulations of the Governing Board of the District. Said laws, rules, regulations, and policies, as modified herein, and made a part of the terms and conditions of this Agreement are fully set forth herein.

G. AB 1344 Requirements:

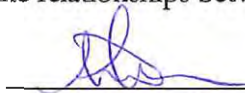
1. If this Agreement is terminated, any such cash settlement related to the termination that Director of Maintenance & Operations may receive from the District shall be fully reimbursed to the District if Director of Maintenance & Operations is convicted of a crime involving the abuse of his office or position.
2. If Director of Maintenance & Operations is convicted of a crime involving the abuse of his office, the following sums paid by the District on behalf of the Director of Maintenance & Operations shall be fully reimbursed to the District by the Director of Maintenance & Operations.
 - a. Paid leave for Director of Maintenance & Operations pending an investigation (Gov. Code. Section 53243);
 - b. Funds for legal criminal defense of the Director of Maintenance & Operations (Gov. Code section 53243.1); or
 - c. Any cash settlement related to the Director of Maintenance & Operations' termination (Gov. Code section 53243.2).

H. 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.

SIGNATURES ON FOLLOWING PAGE

In witness hereto, we affix our signatures to this Agreement as the full and complete understanding of the relationships between the parties hereto.



Scott Leaman, Superintendent

3/9/21
Dated

I hereby accept this offer of employment and agree to comply with the conditions thereof and to fulfill all of the duties of employment of Director of Maintenance & Operations of the Western Placer Unified School District.



Thomas Butcher

3/9/2021
Dated

WESTERN PLACER UNIFIED SCHOOL DISTRICT

POSITION DESCRIPTION

Position Title:	DIRECTOR OF MAINTENANCE & OPERATIONS
Department:	Maintenance and Operations
Reports To:	Assistant Superintendent, Business and Operations

SUMMARY:

Under the supervision of the Assistant Superintendent, Business and Operations, supervise, direct and organize the District maintenance and grounds program, custodial and warehouse services and provide assistance in related areas for facilities planning activities related to new school construction, renovation or modernization of existing schools, relocatable classrooms and other support activities. This position will provide extensive coordination of the related functions with site level managers, District staff and outside agencies.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Plans, organizes, and directs District maintenance, grounds keeping and custodial operations, activities and related services; develops and administers schedules and work assignments for staff; plans, coordinates and arranges for the appropriate training of staff, including in-service training and safety programs.
- Supervises the performance of assigned staff; interviews and selects employees and recommends transfers, reassignments, terminations and disciplinary actions. Evaluates all assigned staff on an annual basis.
- Develops and organizes long-range, on-going, and preventive maintenance plans and programs for sites, buildings and equipment, including procedures for receipt and assignment of maintenance work orders and for equipment maintenance and replacement programs and reports the status to the Assistant Superintendent, Business and Operations •Communicates with other administrators, personnel and outside organizations to coordinate work, repair, supply, equipment and personnel requirements, resolve issues and conflicts, and exchange information; provide recommendations concerning equipment, materials, personnel, policies and procedures to assure an economical, safe and efficient work environment.
- Plans, organizes and implements long and short-term programs and activities designed to enhance grounds keeping, maintenance and custodial programs and services.
- Administers the expenditure of capital maintenance, and grounds funds. Develops and prepares applicable budgets; analyzes and reviews budgetary and financial data with the Assistant Superintendent, Business and Operations; monitors and authorizes expenditures in accordance with established guidelines; utilizes computer spreadsheet software programs.
- Supports the Facilities Coordinator with the District's 5 year Deferred Maintenance Program projects as it relates to maintenance and repair.
- Establishes and maintains a close working relationship with the City Law Enforcement, Fire Prevention, City Public Works and Maintenance Departments, as well as other Federal, State and local agencies.
- Operates a computer and assigned software programs; operates other office equipment as assigned; operates a vehicle to conduct work.
- Maintains a positive, helpful, constructive attitude and working relationship with the department supervisor and departmental employees, other District employees, the Board of Education, parents and the general public.
- Attends and conducts a variety of meetings as assigned.attends pre-bid and pre-construction meetings and provide input as requested.
- Perform related duties as assigned.

KNOWLEDGE OF:

- Planning, organization and direction of maintenance, grounds and custodial activities.
- Methods, materials, tools and terminology used in construction, maintenance, grounds keeping and custodial activities.
- Cost estimates and specifications.
- Diagnostic techniques and equipment troubleshooting methods.
- Requirements of maintaining buildings in a safe, clean and orderly condition.
- Budget preparation and control.
- Principles and practices of administration, supervision and training.
- Applicable laws, codes, ordinances, regulations, policies and procedures.
- Computerized and manual maintenance work order systems.
- Interpersonal skills using tact, patience and courtesy.

OTHER SKILLS AND ABILITIES:

Meet District standards of professional attitude as outlined in Board Policy 4219.21, Code of Ethics for Classified Employees; write and speak effectively; establish and maintain effective working relations with all district personnel, public and private agencies; analyze situations and develop appropriate recommendations for action; initiate, plan and carry work through to completion without close supervision; meet schedules and timelines; operate computers; and willing to work additional hours periodically and travel locally.

EDUCATION and/or EXPERIENCE:

Any combination of education, training, and experience equivalent to:

- Bachelor's degree in Business Administration or related field;
- Four years of progressively responsible experience in public school district management of maintenance, grounds and operations and at least three years in a supervisory capacity with workers in the trades field related to maintenance and operations.
- Technical experience in public school district management of maintenance, grounds with management or supervisory experience may be considered in determining college equivalency.

LICENSES AND/OR TESTING REQUIRED:

If required to operate a vehicle during the course of employment, must possess a valid California Driver's license and evidence of insurability; TB test clearance; Criminal Justice Fingerprint Clearance.

PHYSICAL DEMANDS:

Dexterity of hands and fingers to operate a computer keyboard and other department related tools and equipment; seeing to inspect job sites, read, prepare, and proofread drawings, diagrams, schematics, and related documents and view computer monitors; hearing and speaking to exchange information in person, on the telephone and to make presentations; lifting moderately heavy objects; sitting or standing for extended periods of time; climbing ladders and working from heights; kneeling, bending at the waist and reaching overhead, above the shoulders and horizontally to retrieve and store supplies; walking over rough or uneven surfaces at construction sites and during inspections or for field service work. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

HAZARDS:

Working in and around hard-hat construction sites and in areas where renovation and repair work is being performed. Working around moving parts and equipment and construction vehicles and equipment. Exposure to chemicals, fumes or gases; working around machinery having moving parts in the maintenance shop and during inspections; working around moving vehicles.

WORK ENVIRONMENT:

Indoor and outdoor environment; driving a vehicle to conduct work, constant interruptions; seasonal heat and cold and adverse weather conditions. The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. The noise level in the work environment is variable.

The information contained in this job description is for compliance with the American with Disabilities Act (A.D.A.) and is not an exhaustive list of the duties performed for this position. Additional duties may be assigned.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratification of Agreement for Architectural/Engineering Services with HMC Architects for the Twelve Bridges Middle School Hydronic Piping Replacement Project

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Michael Adell
Director of Facilities

ENCLOSURES:

Yes

DEPARTMENT:

Facilities

FINANCIAL INPUT/SOURCE:

Fund 21

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

Yes

BACKGROUND:

The Twelve Bridges Middle School Hydronic Piping Replacement Project will be completed in Summer 2021. The project will include the replacement and rerouting of leaking underground chilled and hot water piping of the southern portion of the hydronic system. The construction budget for this project is estimated to be \$1,000,000.00. The proposed fees for architectural/engineering services for the project will be not-to-exceed **\$52,500.00**.

RECOMMENDATION:

Staff recommends the Board of Trustees Ratify the Agreement for Architectural/Engineering Services with HMC Architects for the Twelve Bridges Middle School Hydronic Piping Replacement Project.

March 1, 2021

Mike Adell
Western Placer Unified School District
600 Sixth St., Ste. 400
Lincoln, CA 95648

Re: Proposal / Agreement for Architectural / Engineering Services
Western Placer USD Twelve Bridges MS
HMC #3548003-100

Dear Mike,

HMC Group is pleased to submit the following Proposal / Agreement to provide Architectural and Engineering Services for the above-mentioned Project.

A. Scope of Work:

The Project consists of the replacement of leaking existing underground chilled and heating hot water piping on the Twelve Bridges Middle School site located in Lincoln, CA. The Project is intended to address the ongoing underground leaks in the hydronic system, considering the available budget. The scope of the Project is a small portion of Solution #1 identified in our previous report regarding possible resolutions to this issue. See attached for highlighted sections of piping to be replaced and rerouted. Our understanding of the estimated Project construction budget is \$1,000,000. We are assuming that DSA Approval is not required.

Basic services fee assumes the following:

1. General: Drawings required for a Lease/Lease Back contractor to Bid and construct the above referenced scope.

A. Piping:

- i. Demolish and/or abandon sections of the existing underground hydronic piping.
- ii. Replace and/or provide new underground hydronic piping.

B. Exclusions:

- Removing fastened panel, covers and/or selectively demolished building components in order to investigate systems
- Tracing exiting electrical circuits and/or test equipment in order to investigate systems and/or existing conditions
- Topographical Surveys
- Geotechnical investigations
- Test and Inspections
- Permit/Agency Fees

C. Compensation:

HMC Group will provide the services outlined in the Scope of Work above on an hourly basis not-to-exceed **Fifty-Two Thousand Five Hundred Dollars (\$52,500)**.

D. Additional Services:

If Additional Services are required beyond the original Scope of Work, such services described in Attachment "A", HMC will bill on an hourly basis per Attachment "B", HMC Rate Schedule attached in the Proposal / Agreement.

E. Reimbursable Expenses:

Reimbursable expenses related to Owner requested printing, plotting (including 3D plotting), and other expenses in the interest of the Project are in addition to the compensation for Basic and Owner approved Additional Services. The Architect's compensation for these expenses shall be computed based on one and fifteen one hundredths (1.15) times the amounts invoiced to the Architect. Expenses of transportation in connection with authorized out-of-town travel, including mileage and related per diem charges shall be billed at cost in addition to the compensation for Basic and Owner approved Additional Services.

F. Other Terms and Conditions of This Proposal / Agreement:

Reference Attachment "C" of this Proposal / Agreement.

G. Authorization/Agreement to Proceed:

HMC Group is hereby requested and authorized by Western Placer Unified School District to provide Architectural / Engineering Services as described above. All the foregoing is agreed to and authorized by:



Brian Meyers LEED AP BD+C
Principal / Principal in Charge

3/1/21

Date



Western Placer USD

3/4/21

Date

Please review this Proposal / Agreement and if it meets with your approval, please sign and return one (1) original to my attention.

Sincerely,

HMC Group



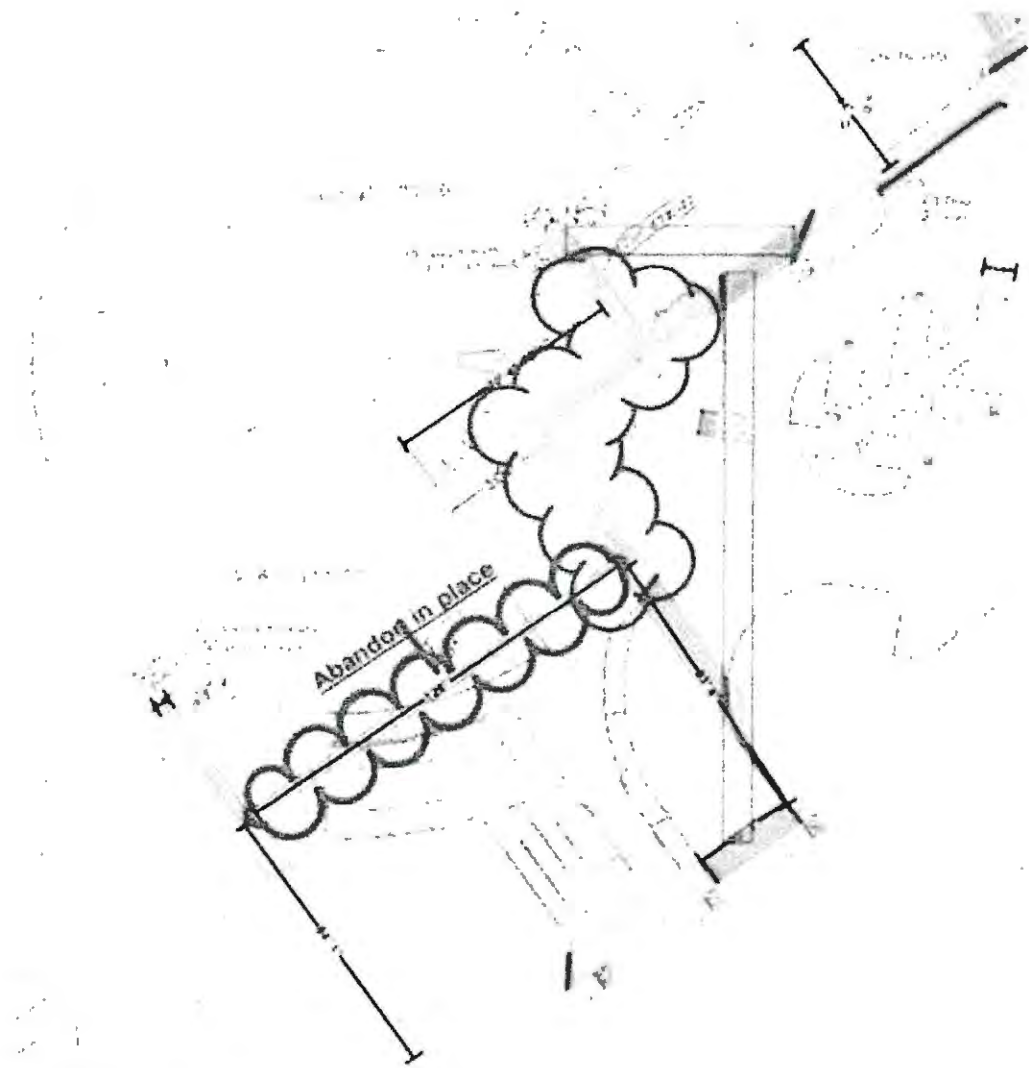
Michael Rath
Principal In Charge

Encls: Attachment "A" – Additional Service List
Attachment "B" – HMC Hourly Rate Schedule
Attachment "C" – Other Terms and Conditions

cc: Sarah Jimenez, File-CN-AOA



ATTACHMENT #1: Highlighted Sections of Piping to be Replaced



ATTACHMENT #2: Proposed Piping to be Rerouted

ATTACHMENT "A"

ADDITIONAL SERVICES

The Additional Services described in this Attachment are not included in Basic Services and they shall be paid for by the Owner as provided in this Agreement, in addition to the compensation for Basic Services. Additional Services may only be provided if authorized or confirmed in writing by the Owner and Architect.

Project Representation Beyond Basic Services:

1. **Revisions:** Making revisions in Drawings, Specifications, Project Manual or other documents when such revisions are:
 - a. Inconsistent with approvals or instructions previously given by the Owner;
 - b. Required by the enactment, revised interpretation, jurisdictional differences in interpretation, or revision of codes, laws or regulations subsequent to the preparation of such documents, or additional costs caused by delays resulting from such.
2. **Project Changes:** Providing services required because of changes in the Project including, but not limited to, size, quality, complexity, the Owner's schedule, or the method of bidding or negotiating and contracting for construction.
3. **Change Orders:** Preparing Drawings, Specifications and other documentation, analysis and supporting data, evaluating Contractor's proposals, and providing other services in connection with Change Orders and directives.
4. **Default:** Providing services made necessary by the default or termination of the Contractor, by defects or deficiencies in the Work of the Contractor, or by failure of performance of either the Owner, Contractor or others performing services or providing work on the Project.
5. **Contractor's Submittals:** Reviewing a Contractor's submittal out of sequence from the submittal schedule agreed to by the Architect.
6. **Contractor's RFI:** Responding to the Contractor's requests for information where such information is available to the Contractor from a careful study and comparison of the Contract Documents, field conditions, Contractor-prepared coordination drawings, or prior Project correspondence or documentation.
7. **Claims:** Providing services in connection with claims submitted by Contractor or others.
8. **Hearings, Proceedings:** Providing services in connection with the preparation for, or attendance at, public hearings or other meetings, or legal proceedings, except where the Architect is a party thereto.

Contingent Additional Services

1. **Existing or Other Facilities:** Providing services to investigate facilities or existing conditions or to make measured drawings thereof.
2. **Detailed Estimates:** Providing detailed estimates of Construction Cost.
3. **Providing Other Consultants:** Providing services of consultants, if any other than those specified as Basic Services under this Agreement.
4. **Post Completion/Extended Construction:** Providing services after the original completion date not due to the fault of the Architect/Engineer or after issuance to the Owner of the final Certificate for Payment, or thirty (30) days after the date of Substantial Completion of the Work, whichever is earlier.
5. **Project Hold/Resumption:** If the Project is placed on hold by the Owner for more than 90 days due to circumstances beyond the direct control of the Architect, the schedule shall be adjusted and the Architect's compensation shall be equitably adjusted to provide for expenses incurred in the interruption and resumption of the Architect's services.
6. **Other Additional Services:** Providing any other services not otherwise included in this Agreement.

HMC Group

ATTACHMENT "B"

HMC Rate Schedule Standard Hourly Rate by Professional Category (Not all categories need apply to this contract)

Description	Rates	
Principal in Charge	\$	235
Sr Project Manager/Sr Project Architect/Sr Technical Manager	\$	210
Project Manager/Project Architect/Technical Manager	\$	190
Project Leader/Technical Leader	\$	170
Project Coordinator	\$	140
Senior Construction Administrator	\$	210
Construction Administrator	\$	160
Construction Administration Support	\$	105
Design Principal	\$	235
Senior Project Designer	\$	210
Project Designer	\$	190
Design Leader	\$	170
Designer II	\$	125
Designer	\$	105
Senior Interior Designer	\$	210
Senior Interior Project Designer	\$	210
Senior Estimator	\$	205
Sustainable Design	\$	205
Senior Specifications Writer	\$	205
Specifications Writer	\$	190
Visualization Arts	\$	180
Agency Compliance	\$	135
Senior Education Facilities Planner	\$	195
Education Facilities Planner	\$	160

These are the current hourly rates effective July 1, 2020 through June 30, 2021 and are subject to change one time annually effective July 1st

ATTACHMENT "C"

OTHER TERMS AND CONDITIONS

Retainer

An initial payment of zero (-0-) shall be made upon execution of this Agreement and credited to the fee earned at final payment.

Standard of Care

Architect shall perform its services consistent with the professional skill and care ordinarily provided by consultants practicing in the same or similar locality under the same or similar circumstances ("Standard of Care"). Architect makes no warranties or guarantees, express or implied, under this Agreement or otherwise in connection with Architect's services. Notwithstanding any other representations made elsewhere in this Agreement or in the execution of the Project, this Standard of Care shall not be modified.

Cost Evaluation

Evaluations of Owner's budget for the Cost of the Work, the preliminary estimate of the Cost of the Work, and updated estimates of the Cost of the Work prepared by Architect, represent Architect's judgement as a design professional. It is recognized, however, that neither Owner nor Client has control over the cost of labor, materials, or equipment; the Contractor's methods of determining bid prices; or competitive bidding, market, or negotiating conditions. Accordingly, Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from Owner's budget for the Cost of the Work or from any estimate of the Cost of the Work or evaluation prepared or agreed to by Architect.

Invoicing

The Architect shall invoice its time and reimbursable expenses monthly, and invoices are due and payable upon receipt. Amounts unpaid thirty (30) days after the receipt of the invoice will be subject to a service charge of eighteen percent (18%) per annum, pursuant to Civil Code §3320. Should the Owner fail to pay current invoices for more than sixty (60) days, the Architect may stop work on the Project until payment is received or terminate this Agreement with the Owner. The Architect shall not be held liable for any damages or losses that may result from such suspension or termination of services according to the provisions set forth in this proposal.

The Owner agrees to return disputed invoices within fifteen (15) days of that invoice with a clear description of the nature of the dispute.

Project Suspension/Resumption

If the Project is suspended by the Owner for more than thirty (30) consecutive days, the Architect shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect's compensation shall be equitably adjusted to provide for expenses incurred in the interruption and resumption of the Architect's services. If the project is suspended by the Owner for more than ninety (90) consecutive days, the Architect may terminate the Agreement, by giving not less than seven (7) days written notice.

Project Scope Changes

When compensation is based on percentage of Construction Cost and any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions, in accordance with the progress payment schedule as set forth in this Agreement, based on (1) the lowest bona fide bid or negotiated proposal, or (2) if no such bid or proposal is received and/or awarded, the most recent preliminary estimate of Construction Cost or detailed estimate of Construction Cost for such portions of the Project. If the scope of the Project or of the Architect's services is increased, the Architect's fees shall be increased accordingly. If the scope of the Project and the Architect's services is reduced, the Architect's fee shall be reduced only as applicable to the portions of the Architect's services that were not performed as of the date of such changes, and that would be reduced by such change in scope.

Termination

Either the Owner or Architect may, for any reason, terminate this Agreement upon not less than seven (7) days written notice to the other party. In the event of termination, the Architect shall be compensated for services performed prior to termination, together with Reimbursable Expenses then due. Termination Expenses are in addition to compensation for Basic and Additional Services and shall be computed as five percent (5%) of the Basic Services and Additional Service Fees.

Owner's Responsibility

The Owner shall provide full information, including a program which sets forth the Owner's objectives, schedule, constraints, and budget, with reasonable contingencies and criteria. The Owner shall also furnish any reports, tests, surveys, permits, inspection or other documentation of information or consultants reasonably requested by the Architect. All of foregoing shall be furnished at the Owner's expense, and the Architect shall be entitled to rely upon the accuracy and completeness thereof.

Electronic Files

When requested by Owner, the Architect may transfer documents in electronic file formats to the Owner. The creation of the computer files shall be considered an additional service and the Architect shall be compensated on an hourly basis. By accepting these files/disks and the above stipulations, the Owner agrees to indemnify and hold the Architect harmless including its agents and all consultants against all claims, resulting from the use of these files and the information they contain, by the Owner or their own Consultants, Contractor, Subcontractors, suppliers and all others who receive these files or data. In no event shall the Architect be liable for any loss of profit or any consequential damages as a result of the Clients use or reuse of the electronic files. Owner understands and agrees the Architect relies on various forms of data transmission by an uninterrupted delivery of electrical and telephone service as a means of conducting Architect's business, including the Internet, and that the Internet may be used for intentional and malicious purposes, including transmission of electronic applications commonly referred to as computer "viruses" or "worms". While the Architect endeavors to eliminate the propagation of such applications through its systems and network, the Architect has no control over the actions of third-party internet service providers or users of the Internet or similar systems. Consequently, the Owner agrees to waive all claims against the Architect for the propagation of virus applications that may cause damage of any kind to the Owner unless the Architect was the creator of the virus.

Software and Data Exchange Protocols

The Owner and Architect shall, at the earliest practical moment, meet and delineate the types of software to be used on the Project and establish protocols, standards and tolerances as may be required for the proper execution of the Work. If applicable, the Owner and Architect shall work together to establish the permitted uses for all digital information, including the Model, to be exchanged on the Project. Such determination shall be set forth in the BIM Addendum, or other similar document, that shall be incorporated by reference into all agreements for services or construction of the Project.

Limitation of Liability

Due to the nature of the Services performed by the Architect, the risks have been allocated such that the Owner agrees, to the fullest extent permitted by law, to release and hold harmless the Architect from all liability for any and all claims, losses, costs, damages of any nature whatsoever or claims expenses from any cause or causes so that the total aggregate liability of the Architect and his or her subconsultants to all those named shall not exceed the Architect's total fee for services rendered on this Project. This release includes, but is not limited to, a release from any liability related to project site safety, injuries to any persons involved in construction and related to the contractor's means, methods, techniques, equipment and sequencing. Further, Architect shall have no responsibility for anticipating climate changes or protecting against natural disasters.

Dispute Resolution

In an effort to resolve any conflicts that arise during the design or construction of the Project or following the completion of the Project, the Owner and the Architect agree that all disputes between them shall first be attempted to be resolved between an in-person meeting between a representative of Owner and a principal of the Architect. Should this meeting not resolve the dispute in its entirety, any dispute arising out of or relating to this Agreement shall be submitted to nonbinding mediation unless the parties mutually agree otherwise.

The Owner and the Architect further agree to include a similar mediation provision in all agreements with independent contractors and consultant retained for the Project and require all independent contractors and consultants also to include a similar mediation provision in all agreements with subcontractors, subconsultants, suppliers or fabricators so retained, thereby providing for mediation as the primary method for dispute resolution between the parties to those agreements.

If the parties do not resolve a dispute through mediation, the method of binding dispute resolution shall be litigation in a court of competent jurisdiction. Architect shall make no claim against Owner without first providing Owner with a written notice of damages and providing Owner thirty (30) days to cure before an action is commenced. The Owner shall make no claim either directly or in a third-party claim, against Architect unless the Owner has first provided Architect with a written certification executed by an independent architect currently practicing in California. This certification shall a) contain the name and license number of the certifier; b) specify each and every act or omission that the certifier contends is a violation of the standard of care expected of an architect performing architectural services under similar circumstances; and c) state in complete detail the basis for the certifier's opinion that each such act or omission constitutes such a violation. This certificate shall be provided to Architect not less than thirty (30) calendar days prior to the presentation of any claim or the institution of any judicial proceeding. No action shall be initiated against any individual employee or principal of Architect's firm, but only against the firm itself after following the protocol established in this provision.

Hazardous Materials

It is acknowledged by both parties that the Architect's scope of services does not include any services related to asbestos or hazardous or toxic materials. In the event the Architect or any other party encounters asbestos or hazardous or toxic materials or toxic mold at the jobsite, or should it become known in any way that such materials at the jobsite, or any adjacent areas that may affect the performance of the Architect's services, the Architect may, at the Architect's option and without liability for consequential or any other damages, suspend performance of services on the project until the Owner retains appropriate specialist consultant(s) or contractor(s) to identify, abate, and/or remove the asbestos or hazardous or toxic materials, and warrant the jobsite is in full compliance with the applicable laws and regulations.

Assignment

Neither party to this Agreement shall transfer, sublet or assign any rights under or interest in this Agreement (including but not limited to monies that are due or monies that may be due) without the prior written consent of the other party.

Consequential Damages

The Architect and the Owner waive consequential damages for claims, disputes or other matters in question arising out of or relating to this Agreement, including but not limited to damages related to delays. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination.

LEED Certification

If required within the attached scope of work, the Architect shall make every professional effort, within its reasonable control consistent with industry standards, to obtain LEED Certification. In recognition of the fact the LEED Certification depends on other parties that the Architect cannot control, the Owner agrees that the Architect cannot warrant, represent or guarantee that LEED Certification will be subsequently awarded. In addition, any building simulation analysis performed as part of the services provided reflects the Architect's best judgment as a design professional familiar with the industry but cannot be assumed to be an accurate portrayal of, and may vary from, actual building performance.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET**

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Ratification of Memorandum of Understanding
between the Western Placer Teachers' Association
and Western Placer Unified School District

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Gabe Simon, Ed.D. *GS*
Assistant Superintendent of Personnel Services

ENCLOSURES:

Memorandum

DEPARTMENT:

Personnel

FINANCIAL INPUT/SOURCE:

N/A

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The Western Placer Unified School District and the Western Placer Teachers' Association approve of this Memorandum of Understanding. This agreement is regarding the Virtual Assignment Fair for the transfers or reassignments of existing bargaining unit members.

RECOMMENDATION:

Administration recommends the Board of Trustees ratify the Memorandum of Understanding between Western Placer Unified and the Western Placer Teachers' Association.

**REVISED MEMORANDUM OF
UNDERSTANDING
Between the
WESTERN PLACER UNIFIED SCHOOL
DISTRICT
And the
WESTERN PLACER TEACHER'S ASSOCIATION

VIRTUAL ASSIGNMENT FAIR**

WHEREAS, The Western Placer Unified School District ("District") and the Western Placer Teacher's Association ("WPTA") mutually desire to honor the existing tenants of Article X in the staffing process for the 2021-2022 school year and both Parties also desire to complete the staffing process in an expeditious manner in order to afford the District the best and earliest opportunity to search for and hire new teachers;

NOW, THEREFORE WPUSD AND WPTA AGREE AS FOLLOWS:

1. The Virtual Assignment Fair will begin on April 15, 2021. One reassignment/transfer round per work day (with the exception of Rounds Four and Five) will occur for vacancies throughout the Western Placer Unified School District. Rounds will continue each work day until there are no longer any requests for reassignment/transfer within a round.
2. Prior to each round, a Google Form will be used as a vacancy interest form for unit members to express interest in one or more vacancy (cies) on each posting. The schedule listed under #3 will be followed each day. Google Meet interviews will occur online during the interview windows established in #3. Employees looking for a change in assignment either at their current site or at a different site should be prepared to interview during the interview windows established in #3. A new round will not commence until all unit members who have filled out a Google Form for a round have been contacted and interviewed by the Principal at the site where the vacancy exists. Principals will send unit members an invite for a Google Meet for an interview if they express interest in a vacancy and meet the minimum criteria for that vacancy. However, if a unit member is not available for an interview during the scheduled Google Meet interview time, that unit member becomes ineligible for that round.

**Schedule on subsequent pages as well as remainder of MOU*

3. The schedule for the Virtual Assignment Fair is as follows:

Round of Virtual Assignment Fair	Posting Window	Interview Window	Email Regarding Selection and Posting of Next Round's Vacancies
Round One	April 15, 2021 from 10:30A.M. to April 16, 2021 at 1:30P.M.	April 16, 2021 from 1:30-3:30P.M.	April 16, 2021 from 3:30-4:30P.M.
Round Two	April 19, 2021 8:30A.M.-1:30PM	April 19, 2021 from 1:30 -3:30P.M.	April 19, 2021 from 3:30-4:30P.M
Round Three	April 20, 2021 from 8:30A.M.-1:30PM	April 20, 2021 from 1:30-3:30P.M.	April 20, 2021 from 3:30-4:30P.M
Round Four	April 21, 2021 from 8:30A.M.-1:30 P.M.	April 21, 2021 from 1:30P.M.-3:30P.M.	April 21, 2021 from 3:30P.M.-4:30P.M
Round Five	April 22, 2021 from 8:30A.M.-1:30 P.M.	April 22, 2021 from 1:30P.M.-3:30P.M.	April 22, 2021 from 3:30-4:30P.M.

Additional rounds as needed will follow the same format.


4. If two or more unit members apply for the same vacancy, the reassignment/transfer criteria (B1a.-h.) in Article X will be used to make a decision regarding who is selected for a vacancy.
5. The District and WPTA will have at least one representative each who will ensure that the spirit of the MOU is being complied with. The representatives can make determinations for each respective party as to any questions or procedural issues that may arise. In the event the WPUUSD and WPTA representatives cannot come to agreement on any issue presenting itself during the Assignment Fair, the Assignment Fair will cease and the CBA, Board Policy, and Law will provide the method for proceeding for all remaining reassignments and transfers required.
6. Unit members should have any documents available that verify credentials if they intend to express interest for any position outside of the credential area they are currently teaching under. Unit members participating in the Virtual Assignment Fair may mark themselves as unavailable for regularly scheduled office hours if needed.
7. Proxies will not be available or used during this Virtual Assignment Fair. Unit members who are interested in a vacancy must be the person who expresses interest in a vacancy and that same unit member must be the person who completes an interview for the vacancy. If

there is an extreme case where a unit member cannot participate, please contact Gabe Simon, Assistant Superintendent of Personnel Services at 530-401-4722.

8. Due to the unique circumstances regarding the 2021-2022 school year, both WPTA and WPUSD agree that the assignment, reassignment and transfer process taking place at the Virtual Assignment Fair shall not be subject to the grievance procedures established in the CBA between WPTA and WPUSD.
9. This agreement establishes no past practice or precedent between the parties and shall not alter the terms of the current Collective Bargaining Agreement except as expressly stated above.
10. In the event any term of this MOU shall, to any extent, be found to be invalid or unenforceable, the remainder of this MOU shall remain valid and enforceable.
11. The MOU shall become effective upon approval by Western Placer Teachers Association and Western Placer Unified School District as evidenced by the signature of the WPTA and WPUSD designees below.

Dated: 2/26/21

For the District:



Gabe Simon, Ed.D. Assistant Superintendent of
Personnel Services

Dated: 2/26/21

For WPTA



Barrett Hess, Chief Negotiator

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.


SUBJECT:

Approval of 2020-2021 Contract with
Institute for Multi-Sensory Education (IMSE)

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Kerry Callahan 
Deputy Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Educational Services

FINANCIAL INPUT/SOURCE:

TBES Supplemental Funds

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached contract is between Twelve Bridges Elementary School and the Institute for Multi-Sensory Education (IMSE). IMSE's Orton-Gillingham program allows children to break down how and why letters and words sound the way they do. Using multiple senses, children can better understand the rules of the English language.

IMSE will offer a personalized session that provides an understanding of IMSE's method and the tools necessary to apply in the classroom. The various training will include related materials, supplements, information, quizzes, tests, questions, articles, and other information. An instructor teaches this training live using Zoom. After participating in this training, teachers will be better able to assess, evaluate and teach children how to read, write, and spell proficiently. Dates of the Virtual Comprehensive Training are: April 12-16 & 19-23

RECOMMENDATION:

Administration recommends that the Board approve the contract proposal agreement between Institute for Multi-Sensory Education (IMSE) and Western Placer Unified School District.



Contract Agreement

This contract agreed to on March 2, 2021, is between the Institute for Multi-Sensory Education ("IMSE"), whose address is 24800 Denso Drive, Suite 202, Southfield, MI 48033, and the Western Placer Unified School District, whose address is 2450 Eastridge Drive, Lincoln, CA 95648.

IMSE Virtual Comprehensive Orton-Gillingham Training (30-hour)

A hands-on, personalized session that provides an understanding of IMSE's enhanced Orton-Gillingham method and the tools necessary to apply it in the classroom. A dynamic, IMSE Instructor teaches this training live using the virtual format Zoom. Teacher-student ratio is low in order to allow for questions and interaction between instructor and other participants. After participating in this training, teachers will be better able to assess, evaluate and teach children how to read, write, and spell proficiently.



Teachers will receive training with respect to:

- Phonemic awareness
- Multi-sensory strategies for reading, writing, and spelling
- Syllabication patterns for encoding / decoding
- Reciprocal Teaching for reading comprehension
- Multi-sensory techniques for sight words
- Student assessment techniques
- Guidelines for weekly lesson plans

Materials Provided by IMSE:

- *IMSE Comprehensive Training Manual*
- *IMSE Assessment Manual*
- *Recipe for Reading*
- *IMSE Comprehensive Syllable Division Word Book*
- Syllable Division Cards
- *Interventions for All: Phonological Awareness*
- IMSE Phoneme/Grapheme Card Pack
- Blending Board
- IMSE Decodable Readers Set 1: Digital Copy
- Interactive OG(2 years)
- Online Comprehensive Refresher(1 year)
- Weekly OG for 1 year (helpful weekly emails on implementing OG)

24800 Denso Drive, Ste 202, Southfield, MI 48033

T: 800-646-9788

Training Technology Requirements:

The attendees must have the following capabilities:

- Computer with a camera and speaker (cannot be iPhone or iPad)
- Good connectivity with WiFi
- Quiet place to work

Participants will need to have available the following supplies for the first day of training:

- Red crayon
- Green crayon
- Sticky notes
- Notebook
- Scissors
- Glue

Training Fees	
Participants	Training Price
10-14*	\$14,830.00
15-19*	\$19,830.00
20-24*	\$24,830.00
25-29	\$29,830.00
30-34	\$34,830.00
35-39	\$38,905.00
40-44	\$43,780.00

***lower tiers available in the summer (June-August) if district allows additional public registrations**

This is a flat fee which includes tuition, materials, and shipping.

Materials are provided only for participants attending the training dates listed above. Any extra training materials must be returned to IMSE.

IMSE will prepare and ship training materials based on the agreed number of participants provided at least 30 days prior to the training start date. Additional participants are welcome, however, IMSE must be notified no less than 7 days prior to the training start date and express processing /shipping fees shall apply. If the attendance is less than the number of participants provided to IMSE by the School/School District, then all extra materials must be returned to IMSE, shipping and handling fees shall apply. Unless expressly authorized by IMSE in writing, in no event shall all or any part of the training be videotaped or recorded.

24800 Denso Drive, Ste 202, Southfield, MI 48033

T: 800-646-9788

Confirmation of Training

We require your signed contract within one month of the stated contract date. Until we have a signed contract with you, your contract/training date is not guaranteed.

Cancellation Policy

IMSE requires a \$1000 cancellation fee, in the event that the School/School District cancels or reschedules the training within 30 days of the training start date.

IMSE shall have the right to cancel and/or reschedule the training in its sole discretion. If the School/School District cancels and/or reschedules the training within 30 days of the training start date, then the School/School district shall pay IMSE the \$1000.00 fee.

Intellectual Property

IMSE provides various training and related materials, supplements, information, quizzes, tests, questions, articles, and other information including, but not limited to, *IMSE Comprehensive Training Manual*, *IMSE Assessment Manual*, *Recipe for Reading*, *IMSE Comprehensive Syllable Division Word Book*, *How to Teach Spelling*, and *IMSE Phoneme/Grapheme Card Pack* (the "Materials"). IMSE authorizes the School/School District to utilize the Materials in connection with the training and for use in the classroom only.

Unless expressly authorized by IMSE, the Materials shall not be copied or reproduced in any fashion. Further, the School/School District shall not modify the Materials in any way or reproduce, share, distribute or utilize them to perform unauthorized trainings.

The School/School District acknowledges that IMSE owns certain trademarks and copyrights hereinafter referred to as the "Intellectual Property."

The Intellectual Property includes all trademark registrations and unregistered trademark usages of IMSE, Reading Venture One LLC, INSTITUTE FOR MULTI-SENSORY EDUCATION, SENSATIONAL SAND, SEE HEAR FEEL THE DIFFERENCE including both word mark and design applications and other certain brands, trademarks and services marks owned and used by IMSE.

The Intellectual Property further includes all copyrights, both registered and unregistered, owned and used by IMSE, any non-registered copyrights in the Materials, any and all authorized or unauthorized video and audio recording created by the School/School District discussing the Materials and any and all authorized or unauthorized modified Materials produced by the School/School District.

IMSE shall have and shall retain ownership of all right, title and interest in and to Materials and Intellectual Property enumerated herein.

Unless expressly indicated otherwise herein by IMSE, even if the School/School District has previously obtained IMSE's written permission to use any Materials, the School/School District agrees to obtain written consent each time before using the Materials enumerated above.

Except as expressly stated herein, the School/School District acknowledges that it has no right, title,

24800 Denso Drive, Ste 202, Southfield, MI 48033

T: 800-646-9788

or interest of any kind on any legal basis in or to the Materials or the Intellectual Property enumerated above.

Upon termination of this agreement, the School/School District agrees to immediately return to IMSE any printed and/or recorded Materials and/or Intellectual Property that the School/School District may have in its possession or control.

Indemnification of IMSE

The School/School District, and its successors and assigns shall indemnify and hold harmless IMSE and its members, managers, managing directors, directors, officers, agents, representatives, employees, affiliates, subsidiaries, successors, heirs and assigns from and against any and all claims, liabilities, losses, costs or expenses, including but not limited to actual attorney fees and related costs and expenses, and damages, whether known or unknown, joint or several, incurred by such parties and related to or arising in any manner whatsoever from the performance of this engagement.

IMSE may, but is not required, to engage at the expense of the School/School District separate counsel of our choice in connection with any legal matter to which this indemnification may relate.

Limitation of Liability

IMSE and any of its members, managers, managing directors, directors, officers, agents, representatives, employees, affiliates, subsidiaries, successors, heirs and assigns shall not be liable for any loss or damage except as is a direct result of IMSE's intentional breach of any material provision of this engagement or willful misconduct. In no case shall IMSE be liable for special, incidental, consequential, punitive or exemplary damages, including lost profits or lost savings, whether or not such are foreseeable or IMSE has been advised of the possibility of such damage. IMSE's liability, if any, under or in relation to this engagement and the services hereunder will be limited to the amount of payment actually received by IMSE in relation to this engagement.

It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is, nor will be considered to be an agent, distributor, partner, fiduciary, or representative of the other. Except as authorized herein, neither party will act or represent itself, directly or by implication, in any such capacity in respect of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

Confidentiality

The School/School District shall keep all Materials confidential, and shall not sell, publicize, upload, video record, audio record, loan, rent, giveaway, describe, summarize, or otherwise reveal the Materials or their contents, to any other person or entity. Any breach of these terms automatically terminates your authorized use of the Materials and may be subject to further action.

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T: 800-646-9788

Severability

If any portion of this agreement is determined to be invalid or unenforceable, the parties agree that the remainder of this agreement will be valid and enforceable.

Entire Agreement

This agreement represents the entire understanding of the parties relating to the engagement and may not be amended or modified in any respect except in writing signed by the parties.

Governing Law

This agreement will be interpreted and construed under the laws of the State of Michigan. The parties further agree that in the event of a dispute regarding this engagement or under this agreement, jurisdiction will be in the United States District Court for the Eastern District of Michigan or the Circuit Court for the County of Oakland. IN ADDITION, THE PARTIES HERETO IRREVOCABLY WAIVE THE RIGHT TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR CLAIM ARISING OUT OF OR RELATING TO THIS AGREEMENT.

Attorney Fees

If any action or proceeding is instituted to enforce or interpret this agreement, the party prevailing in such proceeding will recover its actual attorneys' fees and related costs and expenses from the other party.

Notices

All notices required or permitted to be delivered under this agreement will be sent, if to IMSE or the School/School District, at the addresses set forth in this agreement or to such other name or address as may be given in writing to the other party. All notices under this agreement will be sufficient if delivered by electronic mail or overnight mail.

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T: 800-646-9788

Dates of the Virtual Comprehensive Training are:
April 12-16 & 19-23
Daily Times 1:15 PM - 4:15 PM Pacific Standard Time
in Lincoln, CA
30 contact hours

Please sign and return the contract and the school purchase order as soon as possible to:

Email: jessie@imse.com

Signatures below indicate acceptance of the terms outlined in this contract agreement.

Date: 3/5/2021

Signed: 

Name: Kerry Callahan, Deputy Superintendent

Date: _____

Signed: _____

Name: Jessica Brandon, IMSE Administrative Assistant

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.


SUBJECT:

Approval of 2021-2024 Contract with
Cyber High/FCSS (Fresno County Superintendent
Of Schools)

AGENDA ITEM AREA:

Consent

REQUESTED BY:

Kerry Callahan 
Deputy Superintendent

ENCLOSURES:

Yes

DEPARTMENT:

Educational Services

FINANCIAL INPUT/SOURCE:

LCFF Supplemental

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

No

BACKGROUND:

The attached 2021-2024 contract is for "Cyber High," an accredited online high school course completion system through the Fresno County Office of Education. Cyber High offers Cyber High Courses, Professional Development Training, Grade Report, and Client User Support. This is a contract renewal and supports our online credit completion program and our LCAP Goals.

RECOMMENDATION:

Administration recommends that the Board approve the contract proposal agreement between Cyber High and Western Placer Unified School District.



CYBER HIGH USE LICENSE AND SERVICE AGREEMENT

("Agreement")

Legal Doc. No. of this Signed Agreement: _____


COVER

CLIENT "Client": Western Placer Unified School District Attn: Scott Leaman, Superintendent, or Authorized Designee 600 Sixth Street, Suite 400, Lincoln CA 95648 Phone: (916) 645-6350 FAX: (916) 645-6356 Email: sleaman@wpusd.k12.ca.us	FCSS/CYBER HIGH "FCSS" or "Cyber High": Fresno County Superintendent of Schools Attn: Rob Cords, Director, Cyber High Fresno County Superintendent of Schools 1111 Van Ness Avenue, Fresno, CA 93721 Phone: (559) 265-4067 Email: rcords@fcoe.org
CONTRACT TERM (see § 3.1) "Effective Date": September 1, 2021 "Termination Date": August 31, 2024	
CYBER HIGH PRODUCTS. FCSS shall provide to Client each "Cyber High Product" that is marked below, collectively "Cyber High Products" (mark each applicable):	
<input checked="" type="checkbox"/> District or COE Level Agreement _ School Site Level Agreement _ Other: _____ <i>All High School Students Enrolled at the Following Sites/Programs are to be Included Under this Agreement:</i>	
<div style="border: 1px solid black; padding: 5px;"> Phoenix High School, Lincoln High School </div>	
<input checked="" type="checkbox"/> "Cyber High Courses": Access by Client Users to all courses, curriculum, tools, and resources available on-line on Cyber High. Cyber High Courses do not include Supplementary Materials (see Section 1.2.7, General Terms and Conditions).	
<input checked="" type="checkbox"/> "Professional Development Training": Upon request by Client, FCSS will provide professional development training for Client Users at a maximum rate of one training per Contract term at Client's District Office or another mutually agreeable location. Training services for Clients within California, who exceed a one-hundred-mile radius of 1111 Van Ness Avenue, Fresno, CA 93721, or those that justify an overnight stay due to the timing of the training, will be separately invoiced for \$500. Any training taking place outside of California will be separately invoiced for \$1500.	
<input checked="" type="checkbox"/> "Grade Report": Upon Client User Student passing a five unit course, FCSS will make Official Grade Report digitally available to the Student's school of record. It is incumbent upon each Client User to ensure that Cyber High courses have been added to the approved course list of each contracting school so that proper credit may be awarded to Client User Student upon course completion.	
<input checked="" type="checkbox"/> "Client User Support": FCSS will provide support to Client Users via telephone and email Monday through Friday, except for holidays and periods of closure, during FCSS' normal business hours.	
<input checked="" type="checkbox"/> "Other Products" (specify): Inclusive of attached Exhibit A	
CONTRACT AMOUNT. Client shall pay each "Plan Payment" that is marked below (collectively "Contract Amount") to FCSS (mark and complete as applicable, and attach exhibit if required):	PAYMENT SCHEDULE. Client shall pay the Contract Amount to FCSS according to the following "Payment Schedule" (mark and complete as applicable):
<input checked="" type="checkbox"/> PLAN PAYMENT YEAR 1 – UNLIMITED USE PLAN: \$15,206.00	<input checked="" type="checkbox"/> SCHEDULE 1/PLAN PAYMENT YEAR 1: Entire amount of Plan Payment Year 1 due within 30 days of the "Effective Date" of this contract.
<input checked="" type="checkbox"/> PLAN PAYMENT YEAR 2 – UNLIMITED USE PLAN: \$15,206.00	<input checked="" type="checkbox"/> SCHEDULE 2/PLAN PAYMENT YEAR 2: Entire amount of Plan Payment Year 2 due within 30 days of July 1, 2022
<input checked="" type="checkbox"/> PLAN PAYMENT YEAR 3 – UNLIMITED USE PLAN: \$15,206.00	<input checked="" type="checkbox"/> SCHEDULE 3/PLAN PAYMENT YEAR 3: Entire amount of Plan Payment Year 3 due within 30 days of July 1, 2023

In consideration of the covenants, conditions, and promises in and for good and valuable consideration and the mutual benefits to be derived from this Agreement, Client and FCSS, separately referred to as a **"Party"** and collectively as the **"Parties,"** have reviewed and understand and hereby enter into this Agreement. Unless the context requires otherwise, any reference to a Party in this Agreement shall mean the Party and its governing body, officers, employees, and agents and, in the case of Client includes the Client Users. Each person executing this Agreement on behalf of a Party represents that he/she is authorized to execute on behalf of and to bind the Party to this Agreement.

CLIENT

FCSS

By:  3/10/21
Scott Leaman, Superintendent
or Authorized Designee

By: _____
Jim Yovino, Superintendent
or Authorized Designee

GENERAL TERMS AND CONDITIONS

These General Terms and Conditions contain the following Articles:

- Article 1 Scope of Use License and Obligations
- Article 2 Payment
- Article 3 Term and Termination of Agreement; Suspension or Termination of Access to Client Users
- Article 4 Indemnity
- Article 5 Dispute Resolution
- Article 6 General Provisions

Terms with initial capital letter shall have the respective meanings set forth in this Agreement.

ARTICLE 1 SCOPE OF USE LICENSE AND OBLIGATIONS.

SECTION 1.1 RECITALS AND REPRESENTATIONS.

- 1.1.1 Cyber High is an on-line comprehensive electronic high school curriculum owned and maintained by FCSS (collectively "**Cyber High**").
- 1.1.2 FCSS maintains Cyber High and the Cyber High Products to serve schools and their teachers, administrators, staff, and Students. Cyber High offers an additional education opportunity for Students who wish to accelerate their education, including high-risk Students, credit recovery, Students in continuation schools, alternative education, home schooling, adult Students, mobile Student populations, and incarcerated populations.
- 1.1.3 Cyber High is available to schools and other entities that purchased or for whom a purchase has been made of one or more Cyber High Products. All Cyber High Products are provided at reasonable fees intended to provide for the cost of developing and maintaining the Cyber High Products and related administration and support services.
- 1.1.4 Each Party represents and warrants to the other Party that: (A) it has the power and authority to enter into this Agreement and is permitted by applicable laws to enter into this Agreement; and (B) it has and will comply with all applicable laws in the access and use of the Cyber High Products and performance of its obligations under this Agreement, and in particular applicable federal and California laws and regulations, including the Family Educational Rights and Privacy Act (FERPA), regarding Student records, Student privacy, and the use and disclosure of Student records and information.
- 1.1.5 By this Agreement, the Parties desire to set forth the terms and conditions upon which FCSS shall provide to Client, and Client shall compensate FCSS for, one or more of the Cyber High Products as marked on the Cover, and to set forth the Parties' rights and obligations relating to the Cyber High Products and this Agreement

SECTION 1.2 SCOPE OF LICENSE TO AND OBLIGATION OF CLIENT.

- 1.2.1 **CLIENT USERS.** Each Student, teacher, administrator, or staff of Client who has registered for access to and use of Cyber High, and to whom FCSS has issued a user login and password (individually "**Client User**" and collectively "**Client Users**") shall have access to the Cyber High Courses and other Cyber High Products as marked on the Cover.
- 1.2.2 **USE LICENSE.** FCSS owns all rights and interests in and relating to Cyber High and the Cyber High Products, including any copyright, right, and interest therein or thereto (collectively "**FCSS Product**") and such FCSS Product shall remain FCSS' property and FCSS shall have all rights thereto, including the right to allow other third parties to access and use the Cyber High Courses and other Cyber High Products at the same or different time as Client and Client Users. FCSS grants to Client and Client Users a limited license to use the FCSS Product in accordance with the terms and conditions of this Agreement.

- 1.2.3 TERMS OF USE/LICENSING AGREEMENT/EXAM POLICY. Client and all Client Users who access and use the Cyber High Courses must comply with the Terms of Use/Licensing Agreement/Exam Policy that is in effect and posted on Cyber High at the time of such access and use. Client shall notify FCSS, through FCSS' contact person listed on the Cover, of any activity by its Client Users in violation of the Terms of Use/Licensing Agreement/Exam Policy. If there is a conflict between any provision in this Agreement and any provision in the Terms of Use/Licensing Agreement/Exam Policy, the provision in the Terms of Use/Licensing Agreement/Exam Policy shall govern as between the Parties.
- 1.2.4 NO RESALE RIGHTS OR COMMERCIAL USE. Client shall not resell to any third party the right to access or use any Cyber High Products, or provide any third party who is not its Client User with access to, or the ability to use, any Cyber High Products. The right to use Cyber High and Cyber High Products are entered into in order to encourage and support education, and is not intended to create a commercial license or enterprise. As such, any commercial use or application of Cyber High or Cyber High Products outside that specified in this Agreement is prohibited.
- 1.2.5 WARRANTY DISCLAIMER. Cyber High and the Cyber High Products are subject to ongoing development by FCSS and are being provided by FCSS AS IS to Client and Client Users. EXCEPT AS SET FORTH IN THIS AGREEMENT, FCSS DISCLAIMS ANY AND ALL WARRANTIES, CONDITIONS, AND DUTIES OF ANY KIND (IF ANY), EXPRESS OR IMPLIED, WITH RESPECT TO CYBER HIGH AND THE CYBER HIGH PRODUCTS, INCLUDING WITHOUT LIMITATION, ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE.
- 1.2.6 HARDWARE/SOFTWARE. Cyber High is made available to Client Users over the Internet through a web-browser interface. To access Cyber High, Client Users must have a suitable Internet connection, access to an appropriately configured computer, appropriately configured computer network, and utilize a supported browser, of which FCSS has no responsibility to provide to any Client User.
- 1.2.7 SUPPLEMENTARY MATERIALS. Client is solely responsible for providing or arranging for the provision of Supplementary Materials for Client Users. **"Supplementary Materials"** include but are not limited to, supplemental texts, textbooks, novels, atlases, calculators, graphing papers, protractors, rulers, compasses, and laboratory supplies and/or equipment.
- 1.2.8 PARENTAL CONSENT. Client will obtain any necessary parental consent for each Client User Student to access and use Cyber High Courses or other Cyber High Products.
- 1.2.9 CONTROLLING ACCESS. It is the responsibility of the Client to immediately deactivate access to Cyber High for Client staff who should no longer have access to Cyber High Student records/data.

SECTION 1.3 OBLIGATIONS AND RIGHTS OF FCSS/CYBER HIGH.

- 1.3.1 CYBER HIGH PRODUCTS. FCSS shall provide to Client each Cyber High Product that is marked on the Cover.
- 1.3.1.1 PLAN PAYMENT 1 – If Plan Payment 1 – Unlimited Use is marked on the Cover, Client and Client Users shall have access to and use of the Cyber High Products during the contract term.
- 1.3.2 TERMS OF USE/LICENSING AGREEMENT. FCSS reserves and shall have the right to add or modify the Terms of Use/Licensing Agreement/Exam Policy at any time.
- 1.3.3 MODIFICATIONS TO CYBER HIGH. FCSS reserves and shall have the right to make any modifications to the software and course work as may be necessary. Cyber High and Cyber High Products, and any modifications thereto remain FCSS' property and FCSS retain any and all rights and interests therein and thereto.

SECTION 1.4 CONFIDENTIAL RECORDS AND INFORMATION. If any document and/or information (e.g., employee or Student records) that are subject to nondisclosure or protection under federal and/or California laws (collectively “**Confidential Materials**”) are provided to or created by a Party or any Client User for or pursuant to this Agreement, each Party shall: (A) not release, disseminate, publish, or disclose the Confidential Materials except as required by law or a court order, as this Agreement may permit, or as the other Party or Client User may authorize in writing; (B) not use the Confidential Materials for any purpose not related to the performance of this Agreement unless such use is specifically authorized by applicable laws; and (C) protect and secure the Confidential Materials, including those that are saved or stored in an electronic form, to ensure that they are safe from theft, loss, destruction, erasure, alteration, and unauthorized viewing, duplication, and use. The provisions of this Section shall survive the termination of this Agreement.

SECTION 1.5 COMPLIANCE WITH APPLICABLE LAWS. Each Party shall comply with all federal and California laws applicable to itself and its performance of this Agreement, and access to and use of Cyber High and the Cyber High Products. Each provision of law required to be inserted in or that applies to this Agreement is deemed inserted herein; however, if any conflict or inconsistency exists between a provision in this Agreement and a provision in an applicable law, the provision in this Agreement shall govern except where the provision in this Agreement is specifically prohibited or void by the applicable law(s) in which case the provision in the applicable law shall govern.

SECTION 1.6 STUDENT RECORDS. Student records include any information directly related to a Student that is maintained by Client or acquired directly from the Student through the use of Cyber High. Student records provided to FCSS under this Agreement are the property of and are under the control of Client. Students may retain possession and control of their own Student-generated content by requesting such content in writing, and within the period of Student accessibility. The period of accessibility for Student or Client User shall not exceed the termination date of this contract. The parents or legal guardians of a Student, or a Student who is 18 years or older, may review Personally Identifiable Information in the Student's records and correct erroneous information as follows: by contacting, in writing or email, Cyber High staff and requesting to review and/or modify erroneous information. FCSS shall take actions to ensure the security and confidentiality of Student records including, but not limited to, designating and training responsible individuals on ensuring the security and confidentiality of Student records as follows: requiring all staff members to sign confidentiality forms and limit those staff members given access to confidential Student records. In the event of an unauthorized disclosure of a Student's records, FCSS shall report such disclosure to the affected parent, legal guardian, or Student as follows: immediately and in writing. FCSS shall not use any information in a Student record for any purpose other than those required or specifically permitted by this Agreement. Client agrees to work with FCSS to ensure compliance with the federal Family Educational Rights and Privacy Act, 20 U.S.C. Sec. 1232g (“FERPA”) and the Parties will ensure compliance with FERPA as follows: by mandating compliance with all laws and regulations pertaining to Student's rights of confidentiality. To the extent FCSS will have access to “education records” for Client's Students as defined under FERPA, FCSS acknowledges that for the purposes of this Agreement it will be designated as a “school official” with “legitimate educational interests” in the education records, as those terms have been defined under FERPA and its implementing regulations, and FCSS agrees to abide by the FERPA limitations and requirements imposed on school officials.

SECTION 1.7 DISPOSITION OF DATA. During the Contract Term marked on the Cover, the Client User has full access and the ability to download all stored Client User data, to include Student work, records, etc. To maintain compliance with Student privacy regulations, if this contract is not renewed for the following term, WITHIN 60 DAYS AFTER THE TERMINATION DATE OF THIS AGREEMENT, ALL PERSONALLY IDENTIFIABLE STUDENT INFORMATION WILL BE IRREVERSIBLY PURGED FOR CLIENT USER STUDENTS COVERED UNDER THIS AGREEMENT. NEITHER THE CLIENT USER NOR FCSS/CYBER HIGH WILL BE ABLE TO RETRIEVE ANY STUDENT WORK, RECORDS, OR DATA THEREAFTER.

If the Client has not secured all needed data, the Client may request by certified letter that FCSS/Cyber High provide the following digital file(s): Excel file containing all identifying and demographic data and/or a PDF containing a copy of all Student grade reports. Such a request must be received by FCSS on or before the Termination Date marked on the Cover.

ARTICLE 2 PAYMENT.

SECTION 2.1 GENERAL. As full consideration and compensation for FCSS' provision of the Cyber High Products to Client and Client Users, Client shall pay FCSS the Contract Amount in accordance with the Payment Schedule, both of which are marked as applicable on the Cover.

SECTION 2.2 TAXES. Amounts paid pursuant to Section 2.1 do not include any applicable sales, use, gross income, occupational, or similar taxes; import or export fees; duties, imports, or tariffs; or any other taxes, duties, charges, or fees of any kind that may be levied in connection with the transactions covered under this Agreement. Any such taxes (if any are due) are Client's responsibility and Client shall pay such taxes, and indemnify and hold FCSS from any liability with respect to such taxes.

ARTICLE 3 TERM AND TERMINATION OF AGREEMENT; SUSPENSION OR TERMINATION OF ACCESS TO CLIENT USERS.

SECTION 3.1 CONTRACT TERM. This Agreement is effective on the Effective Date and continues in full force and effect thereafter until and including the Termination Date and any extension thereto ("**Contract Term**") and, unless terminated during the Contract Term in accordance with Section 3.2 below, shall terminate at 12:00 midnight on the last day of the Contract Term without any notice or action by either Party. Any extension of the Contract Term shall be set forth in an amendment executed by the Parties.

SECTION 3.2 TERMINATION OF A WRITTEN AGREEMENT DURING CONTRACT TERM.

3.2.1 TERMINATION FOR CAUSE. During the Contract Term and unless specifically permitted otherwise in this Section, a Party may terminate this Agreement only upon the other Party's material breach of one or more provisions of this Agreement and after the non-breaching Party has given the breaching Party written notice at least 30 days before the effective date of termination and an opportunity within the 30 days to cure the material breach and to notify the other Party in writing when such cure has been completed. If the material breach has not been cured upon expiration of the 30 days or any extension thereof agreed upon by the Parties, this Agreement shall terminate effective 12:00 midnight on the 30th day or the last day of the extension (if any) without any further notice or action by either Party.

3.2.2 RIGHTS AND OBLIGATIONS UPON TERMINATION. Upon termination of this Agreement, the following shall apply and survive the termination of this Agreement:

3.2.2.1 MATERIAL BREACH BY CLIENT. If Client materially breaches any provision of this Agreement, FCSS shall have the right to keep any portion of the Contract Amount that Client has paid to FCSS and Client shall pay any remaining portion of the Contract Amount to FCSS within 30 days of the effective date of termination of this Agreement. Upon termination of this Agreement due to Client's material breach, all access to and use of all Cyber High Products shall terminate, and Client and Client Users shall have no right to access or use any Cyber High Products.

3.2.2.2 MATERIAL BREACH BY FCSS. If FCSS materially breaches any provision of this Agreement, FCSS shall have the right to keep and to have Client pay, if Client has not already paid, the Contract Amount, prorated based on the number of days that have passed during the Contract Term compared to the number of days that remain in the Contract Term. Upon termination of this Agreement due to FCSS' material breach, Client User Students may complete Cyber High Courses that they were taking as of the effective date of termination of this Agreement.

SECTION 3.3 SUSPENSION OR TERMINATION OF ACCESS TO CLIENT USERS. Without terminating this Agreement, FCSS may suspend or terminate one, several, or all Client Users from accessing and using Cyber High Courses at any time if Client or any Client Users violate the Terms of Use/Licensing Agreement or any provisions of this Agreement.

SECTION 3.4 FORCE MAJEURE. A Party is not liable for failing or delaying performance of its obligations under this Agreement due to events that are beyond the Party's reasonable control and occurring without its fault or negligence, for example, acts of God such as tornadoes, lightning, earthquakes, hurricanes, floods, or other natural disasters (collectively "**Force Majeure**") provided that the Party has promptly notified the other Party in writing of the occurrence of the Force Majeure, except that a Force Majeure shall not excuse Client's payment to FCSS of any portion of the Contract Amount that is due to FCSS.

ARTICLE 4 INDEMNITY.

Except as specifically stated otherwise in this Agreement in which case such provision shall apply to the extent provided therein, each Party's indemnity, defense, and hold harmless obligations to the other Party under this Agreement shall be as follows: (A) a Party ("**Indemnitor**") shall indemnify and hold harmless the other Party ("**Indemnitee**") to the full extent permitted by California laws for any Loss sustained by Indemnitee or a Third Party only in proportion to Indemnitor's liability based on a Final Determination; and (B) each Party shall defend and pay for all of its attorney's fees and litigation costs related to any Claim or Loss without any right against or from the other Party for indemnity and/or hold harmless of such costs and fees, or any right for defense. A Party who intends to seek or seeks indemnity and/or hold harmless for any Loss from the other Party: (1) shall notify the other Party in writing and within a reasonable time after the Party knows or becomes aware of any Claim that may or will result in a Loss, describing, if known or determinable, the pertinent circumstances, all entities and persons involved, and the amount being claimed; and (2) shall not settle or otherwise resolve the Claim until it has notified the other Party of the Claim in accordance with the preceding provision (1) and given the other Party written notice and an opportunity to participate in and to consent to the settlement or resolution of the Claim, which consent the other Party shall not unreasonably withhold. A Party's obligations under this Article are not limited to or by any insurance that it maintains or the lack of insurance but apply to the full extent permitted by California laws, and shall survive the termination of this Agreement. "**Claim**" means any claim, demand, lawsuit, cause of action, action, cross-complaint, cross-action, and/or proceeding arising out of, resulting from, or relating to this Agreement where there has been no Final Determination. "**Loss**" means any bodily injury, property damage, personal injury, advertising injury, liability, loss, damage, judgment, expense and/or cost (excluding attorney's fees and litigation costs that Indemnitee or a Third Party incurred or paid related to a Loss or Claim) arising out of, resulting from, or relating to this Agreement and for which there has been a Final Determination that a Party is or both Parties are liable. "**Third Party**" means a person who or an entity that is not a Party to this Agreement and is not employed by, contracted with (whether directly or through a subcontract of any level), or otherwise retained by a Party to act for or on the Party's behalf. "**Final Determination**" means any judgment, order, or decision by a court of competent jurisdiction or a governmental entity with jurisdiction to render such judgment, order, or decision where the judgment, order, or decision is not subject to appeal or the period for an appeal has expired.

ARTICLE 5 DISPUTE RESOLUTION.

The Parties shall meet and confer in good faith to resolve any disputes between them arising out of, resulting from, or relating to this Agreement, including any Claim or Loss for which a Party seeks indemnity pursuant to Article 4 and any dispute relating to this Agreement that arises or occurs after the termination of this Agreement. During a dispute regarding payment under this Agreement, Client shall pay FCSS the portion of the Contract Amount that is undisputed and due to FCSS; if a disputed portion of the Contract Amount is determined in a Final Determination to be due to FCSS, Client shall pay such amount to FCSS within 30 days of the date of the Final Determination, unless a different date is stated in the Final Determination or in an agreement executed by the Parties, in which case, Client shall pay FCSS in accordance therewith. Except for an action to preserve the status quo and/or prevent irreparable harm, a Party shall not commence any cause of action, action, lawsuit, or proceeding arising out of, resulting from, or relating to this Agreement until after the Party has complied with the provisions of this Article. The

provisions of this Article shall survive the termination of this Agreement.

ARTICLE 6 GENERAL PROVISIONS.

SECTION 6.1 ENTIRE AGREEMENT, CONFLICTS, EXECUTION, AMENDMENT, AND WAIVER. This Agreement is a complete and exclusive statement of the Parties' agreement under Code of Civil Procedure section 1856. This Agreement consists of and, unless specifically stated elsewhere in this Agreement or an amendment, any conflict or inconsistency in this Agreement shall be resolved by giving precedence as follows: the Cover, these General Terms and Conditions, any exhibit or attachment that is stated as being a part of this Agreement, and the Required Documents. The Parties may execute this Agreement and any amendment hereto in counterparts such that each Party's signature is on a separate page. A copy or an original of this Agreement or an amendment thereof with the Parties' signatures, whether original or transmitted by electronic means, shall be deemed a fully executed contract. The Parties may amend or waive any provision of this Agreement only by a writing executed by them.

SECTION 6.2 INTERPRETATION; APPLICABLE LAWS AND TIME ZONE; VENUE; SEVERABILITY; AND SURVIVAL OF TERMINATION. The Parties agree that in cases of uncertainty of any language in this Agreement, the provisions of Civil Code section 1654 shall not apply to interpret the uncertainty. The language of this Agreement shall be interpreted according to its fair meaning and not strictly for or against any Party and under California laws without giving effect to California's choice of law provisions that may result in the application of the laws of another jurisdiction. All dates and times stated in this Agreement shall be according to Pacific Time. All causes of action, actions, lawsuits, and proceedings arising out of, resulting from, or relating to this Agreement shall be adjudicated in state or federal court in Fresno County, California, provided that FCSS does not hereby waive any immunity to suit. If a court of competent jurisdiction holds any provision of this Agreement void, illegal, or unenforceable, this Agreement shall remain in full force and effect and shall be interpreted as though such invalidated provision is not a part of this Agreement and the remaining provisions shall be construed to preserve the Parties' intent in this Agreement. Any provision in this Agreement that by its nature applies after, or is specifically stated to survive, the termination of this Agreement shall survive the termination of this Agreement.

SECTION 6.3 INDEPENDENT CONTRACTOR; ASSIGNMENT AND TRANSFER. Each Party is an independent contractor, and it and its officers, employees, and agents are not, and shall not represent themselves as, officers, employees, or agents of the other Party. This Agreement does not and shall not be construed to create an employment or agency relationship, partnership, or joint venture between the Parties. Each Party shall not assign or transfer any or all of its obligations and/or rights under this Agreement, including by operation of law or change of control or merger, without the other Party's prior written consent; however, this provision shall not prohibit FCSS from subcontracting with one or more third parties to perform any portion of the Services.

SECTION 6.4 NOTICES. Except as may be stated otherwise in this Agreement in which case such provision shall govern to the extent provided therein, each Party shall give any notices, demands, and all other communications required or permitted under this Agreement in writing and by one of the following methods to the other Party at the address, FAX number, and/or email stated on the Cover, delivery to be effective upon receipt thereof by the other Party: (A) hand delivery; (B) sent by a reputable overnight courier service that tracks the delivery; (C) sent by certified mail, return receipt requested, first class postage prepaid; or (D) sent by regular mail and transmitted by facsimile or e-mail; and, ***if to FCSS, a copy of any notice and demand by facsimile to:*** General Counsel at (559) 265-3054. A Party may change its contact person and/or contact information stated on the Cover by notifying the other Party of the particular change and the effective date thereof in accordance with this Section. The provisions of this Section shall survive the termination of this Agreement.

SECTION 6.5 ISSUANCE OF CREDITS. Client must adopt all Cyber High courses as part of Client's approved course list. Upon Client User course completion, FCSS will issue and mail the Official Course and/or Unit completion Grade Report to the registrar of the Client User's permanent school of record. It is incumbent upon the Client to record the grade(s) and issue credit in accordance to Client's school and/or prevailing District policy.

EXHIBIT A

Multi-Year Contract Extension Option

1. **General.** The annual cost of the Cyber High Unlimited Use Plan is determined by a proprietary formula designed to help predict Client User system demand in order to offset programmatic costs incurred by FCSS. One of the factors used in this formula is a school site and/or district's cumulative high school ADA as reflected by the latest published School Accountability Report Card (SARC).

The offer made by FCSS to extend a multi-year contract option to Client User with a rate lock using the current pricing formula does not preclude rate adjustments based on changes to school site and/or district ADA. Prior to FCSS issuing each year's invoice within the contractual term, ADA will be monitored for changes and the following year's contractual charge will be adjusted accordingly.

The rate lock is intended to preclude changes to the formula and/or percentage increases to the base rate to help provide both financial stability for your district as well as programmatic continuity for Students and staff.

2. **Payment.** Payment to FCSS for Cyber High services is to be made by Client on an annual basis. The entire amount of Plan Payment Year 1 is due within 30 days of the "Effective Date" of this contract. For each new Year of the contract term, Client will be invoiced at least 60 days prior to the "Effective Date" reflecting the cost of that year's agreement with the balance indicated due when and as stipulated on the Cover under Payment Schedule.
3. **Disclaimer.** As a public agency, should for any reason FCSS no longer be able to provide Cyber High services, FCSS reserves the right to terminate the contract extension with at least one year of written notification to Client.

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INFORMATION

DISCUSSION

ACTION

ITEMS

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

Approve Resolution #20/21.25 for Twelve Bridges High School ASB Account at Golden One Credit Union

AGENDA ITEM AREA:

Action

REQUESTED BY:

Audrey Kilpatrick, Assistant Superintendent of Business and Operations

ENCLOSURES:

Yes

DEPARTMENT:

Business Services

FINANCIAL INPUT/SOURCE:

ASB Funds

MEETING DATE:

March 16, 2021

ROLL CALL REQUIRED:

Yes

BACKGROUND:

Associated Student Body (ASB) funds are maintained separately from general district funds. With the opening of Twelve Bridges High School in 2021-22, they will need to have a separate account for ASB funds. The attached Resolution is required to open and maintain a checking account and to establish District employees as authorized signers on the account.

RECOMMENDATION:

Approve Resolution No. 20/21.25 to authorize the opening of a new checking account at Golden One for Student Body Accounts of Twelve Bridges High School.

**Western Placer Unified
School District**

**RESOLUTION NO.
20/21.25**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE WESTERN
PLACER UNIFIED SCHOOL DISTRICT AUTHORIZING DESIGNATED
DISTRICT OFFICIAL TO OPEN, MAINTAIN AND MAKE TRANSACTIONS
TO A BANK ACCOUNT DEDICATED TO STUDENT BODY ACCOUNTS
OF TWELVE BRIDGES HIGH SCHOOL.**

WHEREAS, The Western Placer Unified School District (District) needs to establish a bank account to serve as a depository for Student Body Accounts of Twelve Bridges High School; and

WHEREAS, in the normal course of business, the District maintains a number of accounts at various financial institutions; and

WHEREAS, each such financial institution needs authorization from the District to open and maintain such accounts; and

WHEREAS, the District hereby authorizes the following individuals to open and maintain said bank account and make transactions on said account, subject to the terms of agreement with the institution:

- **Audrey Kilpatrick, Assistant Superintendent, Business & Operations**
- **Carrie Carlson, Director of Business Services**

WHEREAS, these individuals shall continue to be so authorized until such time as the financial institution is given notice in writing that the authorization is revoked; and

WHEREAS, the District shall provide a certified copy of this resolution to the financial institution requesting same; and

WHEREAS, the District shall certify to the adoption of this Resolution.

NOW THEREFORE, BE IT RESOLVED, The Governing Board of the Western Placer Unified School District approves the establishment of a bank account for Student Body Accounts of Twelve Bridges High School and authorizes the above-named District employees to open and maintain said account at Golden One Credit Union.

Resolution No. 20/21.25 PASSED, APPROVED, and ADOPTED by the Governing Board of the Western Placer Unified School District this 16th day of March 2021.

AYES:

NOES:

ABSTENTIONS:

ABSENT:

STATE OF CALIFORNIA)
COUNTY OF PLACER

Kris Wyatt, President of the Board of Trustees
Western Placer Unified School District

ATTEST:

Brian Haley, Clerk of the Board of Trustees
Western Placer Unified School District

WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

MISSION STATEMENT: Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

SUBJECT:

2020-21 Second Interim Report

REQUESTED BY:

Audrey Kilpatrick, Asst. Supt. Business/Operations

DEPARTMENT:

Business Services

MEETING DATE:

March 16, 2021

AGENDA ITEM AREA:

Action

ENCLOSURES:

Yes

FINANCIAL INPUT/SOURCE:

Included in Back Up

ROLL CALL REQUIRED:

No

BACKGROUND:

The district's Board of Trustees shall certify in writing whether or not the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current projections, for the two subsequent fiscal years. The certification shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (EC §33127).

In certifying the 2020-21 Second Interim report as positive, the Board confirms its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

RECOMMENDATION:

Administration recommends the Board of Trustees certify the Second Interim report as positive.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

The Second Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The Second Interim report covers the period of time from July 1 through January 31 each fiscal year and must be submitted to the county office of education no later than March 15.

BUDGET ASSUMPTIONS:

Planning Factors for Second Interim and MYPs:

The 2020-21 budget assumptions are used to prepare the 2020-21 Budget and multi-year projections for 2021-22 and 2022-23 fiscal years. Placer County Office of Education (PCOE) provides districts with a Common Message letter outlining basic assumptions for the Second Interim Budget. PCOE has recommended that each district use Cost of Living Adjustments (COLAs) as estimated by DOF and provided in the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator.

Additionally, PCOE is recommending the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. SSC and DOF are projecting significantly different COLA percentages for the 2022-23 budget year (DOF – 2.98%, SSC – 1.28%). The District will be using SSC's projection of 1.28% for the 2022-23 budget year in the MYP.

Every district receives differing amounts of revenue through the LCFF funding model depending upon their grade levels and unduplicated student percentage and has its own particular set of financial risk factors. It is important that all districts continue to assess their individual situations and plan accordingly to maintain fiscal solvency. Key planning factors for LEAs to incorporate into the 2020-21 budget and multiyear projections are listed on the next page and based on the latest information available.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

GENERAL FUND BUDGET ASSUMPTIONS SECOND INTERIM AND MYP - Revenues

As noted at first interim, the second interim MYP projects an increase of 175 students in 2021-22, which will bring us up to actual 2019-20 enrollment. We increase an additional 144 students, or 2.0% growth, in 2022-23.

	19/20 Unaudited Actuals	20/21 Second Interim	21/22 Projection	22/23 Projection	
REVENUES					
Enrollment	7,209	7,034	7,209	7,353	Oct CALPADS for 19/20 & 20/21,
ADA Yield	96.4%	95.8%	96.0%	96.0%	5 Yr Ave Historical Rates
ADA	6,966	6,966	6,966	7,080	Enrollment X ADA Yield
% Increase (Decrease) Enrollment	1.8%	-2.4%	2.5%	2.0%	Assume flat enrollment from 19/20 for
# Increase (Decrease) Enrollment	128	(175)	175	144	
Funded ADA	6,947	6,947	6,947	7,061	20/21 & 21/22 Funded With 19/20
% Increase (Decrease) Funded ADA		0.0%	0.0%	1.6%	
# Increase (Decrease) Funded ADA	N/A	0.00	0.00	114.43	20/21 & 21/22 Funded With 19/20
Statutory COLA %	3.26%	2.31%	1.50%	0.00%	Per SSC Dartboard
Effective Deficit Factor	0.00%	0.00%	0.00%	0.00%	Per SSC Dartboard
COLA Suspension	0.00%	-2.31%	0.00%	0.00%	Per SSC Dartboard
Prior Year COLA Recognition	0.00%	0.00%	2.31%	0.00%	
Funded COLA %	3.26%	0.00%	3.84%	1.28%	Per SSC Dartboard
Base Grant - Grades K-3	\$7,702	\$7,702	\$7,998	\$8,100	Per LCFF Calculator
Base Grant - Grades 4-6	\$7,818	\$7,818	\$8,118	\$8,222	Per LCFF Calculator
Base Grant - Grades 7-8	\$8,050	\$8,050	\$8,359	\$8,466	Per LCFF Calculator
Base Grant - Grades 9-12	\$9,329	\$9,329	\$9,687	\$9,811	Per LCFF Calculator
Grade Span Funding (K-3 CSR & 9-12)	\$801	\$801	\$832	\$842	Per LCFF Calculator
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%	Per LCFF Calculator
Concentration Grants	50%	50%	50%	50%	Per LCFF Calculator
Concentration Grant Threshold	55%	55%	55%	55%	Per LCFF Calculator
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%	100.00%	Per LCFF Calculator
LCFF Entitlement per ADA (Inc Supp \$)	9,143	9,243	9,613	9,755	Per LCFF Calculator
LCFF Funding - Base	\$1,085,347	\$60,268,532	\$62,567,079	\$64,397,715	Per LCFF Calculator
Property Tax change	2.68%	3.39%	0.00%	0.00%	19-20 P-2 Property Taxes
Est. Property Taxes	\$52,928,911	\$54,721,735	\$54,721,735	\$54,721,735	19-20 P-2 Property Taxes
LCFF Supplemental Funds	\$3,998,911	\$4,113,952	\$4,394,959	\$4,669,021	Per LCFF Calculator
Federal Revenue	0%	0%	0%	0%	Per PCOE Common Message
Categorical COLA	3.26%	0.00%	1.50%	1.28%	Per PCOE Common Msg, SSC Dartboard
Transfers In	33,886	13,500	-	-	Transfer from Fund 40
Lottery Unrestricted/ADA	\$149.00	\$150.00	\$150.00	\$150.00	Per SSC Dartboard
Lottery Restricted/ADA	\$48.00	\$49.00	\$49.00	\$49.00	Per SSC Dartboard
Mandate Block Grant (grades K-8)	\$32.18	\$32.18	\$32.18	\$32.18	Per SSC Dartboard
Mandate Block Grant (grades 9-12)	\$61.94	\$61.94	\$61.94	\$61.94	Per SSC Dartboard

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

GENERAL FUND BUDGET ASSUMPTIONS SECOND INTERIM AND MYP – EXPENDITURES

	19/20 Unaudited Actuals	20/21 Second Interim	21/22 Projection	22/23 Projection	
EXPENDITURES					
Certificated New Positions - FTE	4.0	5.0	0.0	2.0	Based on Enrollment & Staffing Projections
Cert. New Positions - New Schools	0.5	4.0	2.6	1.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retire/Resignations - FTE	0.0	0.0	0.0	0.0	Based on Notifications
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	Based on Enrollment & Staffing Projections
Staffing Ratios:					
TK/Kindergarten	25:1	25:1	25:1	25:1	Per Contract - District-wide
1-3	25:1	25:1	25:1	25:1	Per Contract - District-wide
4-5	31:1	31:1	31:1	31:1	Per Contract
6-8	32:1	32:1	32:1	32:1	Per Contract
9-12	36:1	36:1	36:1	36:1	Per Contract
Certificated Step/Column	1.70%	1.55%	1.55%	1.55%	
Avg. teacher compensation	\$107,840	\$110,381	\$112,147	\$113,941	
Classified New Positions - FTE	0.0	1.3	0.0	0.0	
Classified New Positions - New Schools	0.0	4.2	10.5	0.0	20/21 New Elementary, 21/22 New H.S.
Estimated Retirements - FTE	0.0	0.0	0.0	0.0	
Reductions in Staffing - FTE	0.0	0.0	0.0	0.0	
Classified Step/Column	1.40%	1.40%	1.40%	1.40%	
Health Benefits per FTE	\$14,424	\$14,424	\$14,424	\$14,424	Contribution Capped
CalPERS Employer Rate	19.721%	20.70%	23.00%	26.30%	Per SSC Dartboard - January Budget
Classified Total Statutory Benefits Rate	28.761%	29.75%	32.05%	35.35%	
CalSTRS Employer Rate	17.10%	16.15%	15.92%	18.00%	Per SSC Dartboard - January Budget
Certificated Total Statutory Benefits Rate	19.940%	19.00%	18.85%	20.85%	
Transfers Out	\$254,470	\$25,360	\$487,437	\$525,712	Adult Ed (\$25k), Cafeteria (all years but 20-21)
Contribution to RRM	\$2,313,776	\$2,313,776	\$2,313,776	\$2,313,776	3% of GF 18-19 Expenditures-2019-20 (STRS On-Behalf Excluded 20/21)
Designated for Economic Uncertainty	3%	3%	3%	3%	
Site Allocations:					
Elementary	\$47.00	\$47.00	\$47.00	\$47.00	
Middle School	\$58.50	\$58.50	\$58.50	\$58.50	
High School	\$83.75	\$83.75	\$83.75	\$83.75	
Lottery per teacher	\$500	\$500	\$500	\$500	Per Contract

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

PROPOSED BUDGET:

The 2020-21 Second Interim budget, presented below, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dashboard, FCMAT LCFF Calculator and PCOE Common Message.

	Second Interim		
	Unrestricted	Restricted	Combined
Revenues			
LCFF Funding - Base	60,268,532	1,087,024	61,355,556
LCFF Funding - Supplemental	4,113,952		4,113,952
Federal Revenue	-	9,085,214	9,085,214
State Revenue	1,301,379	5,708,601	7,009,980
Local Revenue	1,646,794	3,309,707	4,956,501
Total Revenue	67,330,657	19,190,546	86,521,203
Expenditures			
Certificated Salaries	28,356,117	5,650,174	34,006,291
Classified Salaries	6,073,739	3,886,631	9,960,370
Benefits	12,877,866	7,245,716	20,123,582
Books and Supplies	4,485,421	4,861,712	9,347,133
Other Services & Oper. Exp	5,685,992	3,759,740	9,445,732
Capital Outlay	50,000	349,836	399,836
Other Outgo 7xxx	230,075	2,004,220	2,234,295
Transfer of Indirect 73xx	(1,016,885)	1,011,127	(5,758)
Total Expenditures	56,742,325	28,769,156	85,511,481
Deficit/Surplus	10,588,332	(9,578,610)	1,009,722
Transfers In	13,500		13,500
Transfers out	(25,360)		(25,360)
Contributions to Restricted	(11,063,532)	11,063,532	-
Net increase (decrease) in Fund Balance	(487,060)	1,484,922	997,862
Beginning Balance	13,022,360	1,884,651	14,907,011
Ending Fund Balance	12,535,300	3,369,573	15,904,873
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Restricted-Federal/State/Local Programs			
Reserve - Designated Programs		3,369,573	3,369,573
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	2,566,105		2,566,105
Reserve-Start Up - High School 21/22	1,500,000		1,500,000
Reserve-One-Time Science Adoption 20/21	400,000		400,000
Reserve-Charter Technical Assistance	262,088		262,088
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	7,802,107		7,802,107
Total Ending Fund Balance	12,535,300	3,369,573	15,904,873

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

First Interim Budget vs. Second Interim Budget:

Each year our budget is revised as new information becomes available and assumptions are modified. The significant differences between the district's First Interim and Second Interim Budget are reflected in the table below and discussed with comments on the following pages.

	First Interim	Second Interim			2nd Interim vs 1st Interim 20-21 Variance
	2020-2021 Combined	Unrestricted	2020-2021 Restricted	Combined	
Revenues					
LCFF Funding - Base	61,355,556	60,268,532	1,087,024	61,355,556	-
LCFF Funding - Supplemental	3,952,174	4,113,952		4,113,952	161,778
Federal Revenue	6,825,536	-	9,085,214	9,085,214	2,259,678
State Revenue	6,661,067	1,301,379	5,708,601	7,009,980	348,913
Local Revenue	5,294,549	1,646,794	3,309,707	4,956,501	(338,048)
Total Revenue	84,088,882	67,330,657	19,190,546	86,521,203	2,432,321
Expenditures					
Certificated Salaries	34,246,370	28,356,117	5,650,174	34,006,291	(240,079)
Classified Salaries	10,105,172	6,073,739	3,886,631	9,960,370	(144,802)
Benefits	20,285,235	12,877,866	7,245,716	20,123,582	(161,653)
Books and Supplies	9,350,700	4,485,421	4,861,712	9,347,133	(3,567)
Other Services & Oper. Exp	9,181,942	5,685,992	3,759,740	9,445,732	263,790
Capital Outlay	290,539	50,000	349,836	399,836	109,297
Other Outgo 7xxx	2,234,295	230,075	2,004,220	2,234,295	-
Transfer of Indirect 73xx	(5,758)	(1,016,885)	1,011,127	(5,758)	-
Total Expenditures	85,688,495	56,742,325	28,769,156	85,511,481	(177,014)
Deficit/Surplus	(1,599,613)	10,588,332	(9,578,610)	1,009,722	2,609,335
Transfers In	-	13,500		13,500	13,500
Transfers out	(185,533)	(25,360)		(25,360)	160,173
Contributions to Restricted	-	(11,063,532)	11,063,532	-	-
Net increase (decrease) in Fund Balance	(1,785,146)	(487,060)	1,484,922	997,862	2,769,508
Beginning Balance	14,907,011	13,022,360	1,884,651	14,907,011	-
Ending Fund Balance	13,121,865	12,535,300	3,369,573	15,904,873	2,783,008
Components of Ending Fund Balance					
Nonspendable:					
Revolving Cash	5,000	5,000		5,000	-
Restricted-Federal/State/Local Programs					-
Reserve - Designated Programs	1,285,343		3,369,573	3,369,573	2,084,230
Unassigned/Unappropriated:					
Reserve-Economic Uncertainty @ 3%	2,576,221	2,566,105		2,566,105	(10,116)
Reserve-Start Up - High School 21/22	1,500,000	1,500,000		1,500,000	-
Reserve-One-Time Science Adoption 20/21	400,000	400,000		400,000	-
Reserve-Charter Technical Assistance	262,088	262,088		262,088	-
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	7,093,213	7,802,107		7,802,107	708,894
Total Ending Fund Balance	13,121,865	12,535,300	3,369,573	15,904,873	2,783,008

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2020-21 Second Interim Notes

Major Changes to Fund Balance since Adopted Budget - 2020-21 Second Interim Report

	Budgeted Fund Balance Decrease at First Interim	(\$1,785,146)
Revenues		
LCFF Funding - Supplemental - Due to increase in unduplicated rate to 36.7%		\$160,000
Federal Revenue - ESSER II Funding (CARES Funds)		\$2,260,000
State Revenue - 2018-19 and 2020-21 CTEIG Funding		\$350,000
Local Revenue		
Reduction in projected co-curricular revenues due to lack of activity	(285,000)	
Reduction in projected interest revenues	(100,000)	
SIG Employee Wellness grant	25,000	
Reimbursement for Maintenance projects from PCOE	15,000	
Reimbursement from Placer County for foster student transportation	10,000	
Total Local Revenue changes		(335,000)
Total Change in Revenues		2,435,000
Expenditures		
Certificated Salaries		
Reduction in teacher sub budgets	(105,000)	
Psychologist vacancy (filled with NPA)	(35,000)	
Eliminate half-year TBHS counselor budget (one-time funds)	(35,000)	
Reduction in athletics coaching stipends	(35,000)	
Salary docks for employees on leave	(20,000)	
Miscellaneous	(10,000)	
Total Certificated Salaries changes		(240,000)
Classified Salaries		
Hire half-year TBHS Registrar (one-time funds)	20,000	
Bus driver position control adjustments, reduction in substitute and overtime budgets	(50,000)	
Vacant Dispatcher/Trainer position (filled February 2021)	(20,000)	
Maintenance and custodial position control adjustments, reduction in substitute and overtime budgets	(25,000)	
Savings from Transportation Director and M&O Director vacancies	(40,000)	
Eliminate facility use overtime	(10,000)	
Salary docks for employees on leave	(10,000)	
Miscellaneous	(10,000)	
Total Classified Salaries changes		(145,000)
Benefits		
Statutory benefits related to changes above (vacancies, leaves, sub reductions)	(100,000)	
Health & Welfare budget changes (vacancies)	(60,000)	
Total Benefits		(160,000)

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

Expenditures (Continued)

Books and Supplies			
Reduction in co-curricular budgets	(185,000)		
2018-19 and 2020-21 CTEIG apportionment	250,000		
Increase in Supplemental budget due to increased revenues	160,000		
Net transfers to other objects	(305,000)		
Employee Wellness grant	15,000		
Medi-Cal Billing expenditures	30,000		
RDA Facilities expenditures	40,000		
Miscellaneous	(10,000)		
Total Books and Supplies		(5,000)	
Services & Other Operating Expenditures			
Decrease in nonpublic schools budget (reduced attendance)	(145,000)		
Reduction in co-curricular budgets	(100,000)		
Increase in property & liability insurance (Leaman Elementary)	75,000		
Medi-Cal Billing expenditures	75,000		
Net transfers from other objects	285,000		
2018-19 CTEIG apportionment	5,000		
Foster student transportation contract with Medicab	10,000		
RDA Facilities expenditures	20,000		
Updated utilities budgets	15,000		
Employee Wellness grant	10,000		
Miscellaneous	5,000		
Total Services and Other Operating Costs		255,000	
Capital Outlay			
2018-19 and 2020-21 CTEIG apportionment	80,000		
Net transfers from other objects	30,000		
Total Capital Outlay		110,000	
Total Change in Expenditures			(185,000)
Transfers In			5,000
Transfers Out - Eliminate contribution to Fund 13 (increased state/federal reimbursements)			(160,000)
		<i>Rounding</i>	1,992
Total Change in Budgeted Fund Balance			2,783,008
Budgeted Fund Balance Increase at Second Interim			997,862

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

	Second Interim 2020-2021 Combined	Projection 2021-2022 Combined	Projection 2022-23 Combined
Revenues			
LCFF Funding - Base	61,355,556	63,654,103	65,484,739
LCFF Funding - Supplemental	4,113,952	4,394,959	4,669,021
Federal Revenue	9,085,214	2,310,926	2,310,926
State Revenue	7,009,980	5,936,000	5,747,191
Local Revenue	4,956,501	5,049,252	5,049,252
Total Revenue	86,521,203	81,345,240	83,261,129
Expenditures			
Certificated Salaries	34,006,291	35,053,922	35,832,757
Classified Salaries	9,960,370	10,618,294	10,732,431
Benefits	20,123,582	20,702,043	22,067,575
Books and Supplies	9,347,133	3,608,211	3,398,086
Other Services & Oper. Exp	9,445,732	9,034,466	8,884,466
Capital Outlay	399,836	63,713	63,713
Other Outgo 7xxx	2,234,295	2,029,220	2,029,220
Transfer of Indirect 73xx	(5,758)	(5,758)	(5,758)
Total Expenditures	85,511,481	81,104,112	83,002,490
Deficit/Surplus	1,009,722	241,128	258,639
Transfers In	13,500	-	-
Transfers out	(25,360)	(487,437)	(525,712)
Contributions to Restricted	-	-	-
Net increase (decrease) in Fund Balance	997,862	(246,309)	(267,073)
Beginning Balance	14,907,011	15,904,873	15,658,564
Ending Fund Balance	15,904,873	15,658,564	15,391,491
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted-Federal/State/Local Programs			
Reserve - Designated Programs	3,369,573	3,313,147	3,419,528
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	2,566,105	2,447,746	2,505,846
Reserve-Start Up - High School 21/22	1,500,000	-	-
Reserve-One-Time Science Adoption 20/21	400,000	400,000	400,000
Reserve-Charter Technical Assistance	262,088	262,088	262,088
Reserve - Additional LCFF Supplemental Increase Spending	0	356,248	535,326
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	7,802,107	8,874,335	8,263,703
Total Ending Fund Balance	15,904,873	15,658,564	15,391,491

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES**

2020-21 Second Interim Notes

Multi-Year Projections 2020-21, 2021-22 and 2022-23 Budget Years:

The multi-year projections provide a view of the current year and subsequent two years' budgets. The multi-year projections are built on assumptions provided by PCOE Common Message, School Services of California, the 2020-21 State adopted budget, the State Dept. of Finance (DOF), FCMAT LCFF Calculator, federal funding projections and district trends and data.

Beginning with the 2021-22 budget year, there is the addition of new staff for Twelve Bridges High School, opening in August 2021. Specifically, 12.50 FTE classified staffing and 3.0 FTE certificated staffing have been added for the new high school. Other operating cost increases associated with TBHS are property and liability insurance and utilities.

Local Control Funding Formula (LCFF)

The 2.31% statutory COLA was suspended in the 2020-21 adopted State budget. Additionally, the 2020-21 LCFF funding are held harmless and funded at the 2019-20 ADA amount. Therefore, the only change to LCFF funding that we will see this year is an increase of approximately \$160k to Supplemental funds due to a higher unduplicated count. The Governor's January budget proposal included a provision to fund both the 1.50% projected 2021-22 COLA and the unfunded 2.31% 2020-21 COLA, for a total increase of 3.84% in 2021-22. As discussed earlier, DOF and SSC are projecting significantly different COLAs in 2022-23 (DOF – 2.98%, SSC – 1.28%). At this time, we be using SSC's projection of 1.28% for 2022-23 in the MYP. We will review the 2021-22 and 2022-23 COLA projections with the Governor's 2021-22 May Revision update to determine if the projections need adjustment.

CalSTRS and CalPERS Employer Contributions

The 2020-21 state budget included some pension relief for public education employers; specifically a \$3.15 billion non-Prop 98 general fund payment on behalf of employers to the State's CalSTRS and CalPERS Schools Pool.

The CalSTRS employer contributions rates are as follows: 16.15% in 2020-21, 15.92% in 2021-22 and 18.4% in 2022-23. The CalPERS employer contributions rates are as follows: 20.7% in 2020-21, 23.0% in 2021-22 and 26.3% in 2022-23.

The CalSTRS and CalPERS additional costs associated with the employer rates increase over the next three years including the cumulative costs since the rates increased are as follows:

	2020-2021	2021-2022	2022-23
STRS Additional Costs (Savings) Per Year	\$ (323,060)	\$ (80,624)	888,652
PERS Additional Costs (Savings) Per Year	\$ 104,560	\$ 262,274	380,436
	\$ (218,500)	\$ 181,650	1,269,088
STRS Additional Costs - Cumulative (since 16/17)	\$ 1,593,471	\$ 1,512,847	2,401,499
PERS Additional Costs - Cumulative (since 16/17)	\$ 771,253	\$ 1,033,527	1,413,963
	\$ 2,364,724	\$ 2,546,374	3,815,462

Negotiations Update

Recent negotiated certificated and classified salary settlements for 2020-21 and 2021-22 are not included in the MYP. Once Board-approved, the associated costs will be included in the next budget reporting, 2020-21 Estimated Actuals/2021-22 Adopted Budget.

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2020-21 Second Interim Notes

Property Taxes

Property taxes revenues have grown moderately for each of the past 5 years. In 2019-20, property tax revenues increased about 2.7% over the prior year and they are expected to increase another 3.4% in 2020-21. Because of the current uncertain fiscal climate, we are assuming no change in property taxes for the 2021-22 and 2022-23 fiscal years until we see continued reliable increases in property tax receipts.

Enrollment and ADA

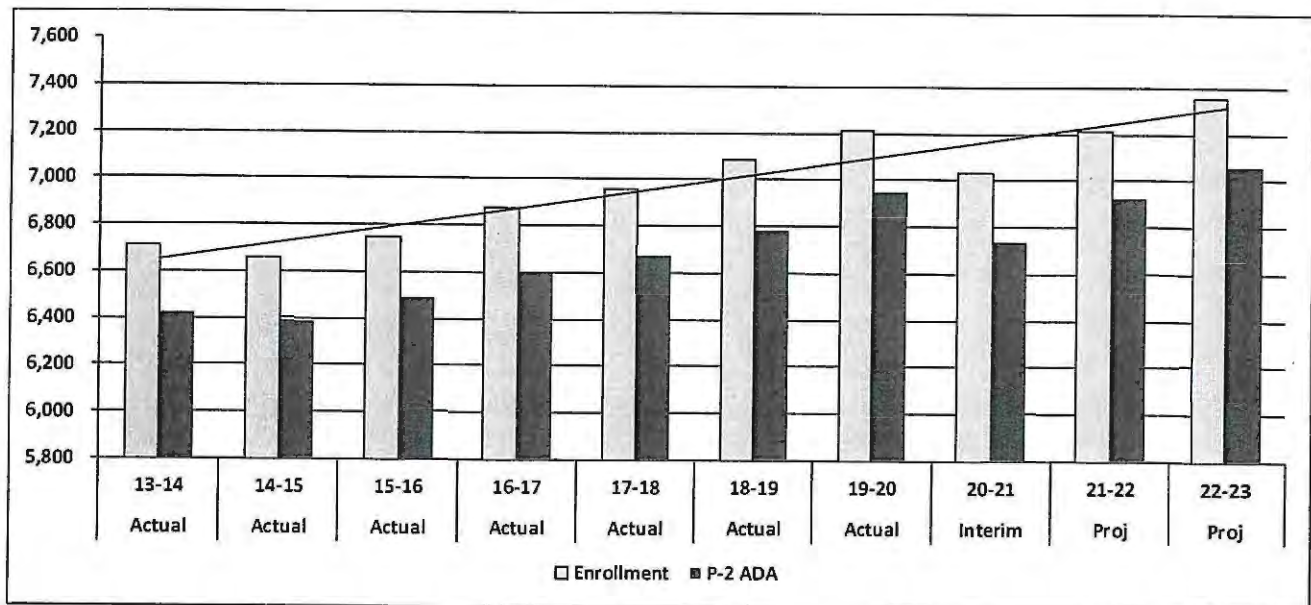
While enrollment has decreased by 175 in 2020-21, mainly due to students moving out of the area, to another district or home schooling during the COVID-19 pandemic, we are projecting that for 2021-22, enrollment will increase to at least the 2019-20 level of 7,209. An additional 2.0% increase of 144 students to 7,353, is projected for 2022-23.

If our actual 21-22 enrollment and ADA do not exceed our 2019-20 ADA, we will be subject to the normal hold harmless provision, meaning we would again be funded at 2019-20 ADA. Therefore, we are projecting our 2021-22 LCFF funding based on 2019-20 ADA of 6,947. For 2022-23, we are applying an ADA yield of 96.0%, which will result in ADA of 7,061—an increase of 114 ADA over 2021-22.

Enrollment and attendance information for the 2019-20 Unaudited Actuals, the current 2020-21 budget year and the next two budget years are listed below.

	19/20 Unaudited Actuals	20/21 Second Interim	21/22 Projection	22/23 Projection
REVENUES				
Enrollment	7,209	7,034	7,209	7,353
ADA Yield	96.4%	95.8%	96.0%	96.0%
ADA	6,966	6,966	6,966	7,080
% Increase (Decrease) Enrollment	1.8%	-2.4%	2.5%	2.0%
# Increase (Decrease) Enrollment	128	(175)	175	144
Funded ADA	6,947	6,947	6,947	7,061
% Increase (Decrease) Funded ADA		0.0%	0.0%	1.6%
# Increase (Decrease) Funded ADA	N/A	0.00	0.00	114.43

The following chart shows ten years of historical and three years of projected enrollment data:



**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2020-21 First Interim Budget to 2020-21 Second Budget is presented below:

<i>Contributions to Restricted Programs 2020-21 Second Interim vs First Interim</i>						
<u>Program</u>	<u>Resource</u>		<u>Second Interim</u>	<u>First Interim</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$1,801,426	\$1,883,864	(\$82,438)	Reduction in summer school budget, savings from position vacancies, reduction in sub budgets
Spec Ed Pre-School	3315	*	\$25,147	\$25,147	\$0	
Special Education	6500	*	\$7,381,780	\$7,529,969	(\$148,189)	Reduction in nonpublic schools (reduced attendance)
Routine Repair & Maintenance (RRM)	8150		\$2,205,179	\$2,205,179	\$0	
RDA Funds - Facilities	9030		(\$350,000)	(\$350,000)	\$0	Funded \$350k from restricted RDA facilities funds to RRM instead of unrestricted general fund
Total Contribution to Restricted Programs			<u>\$11,063,532</u>	<u>\$11,294,159</u>	<u>(\$230,627)</u>	
Total Special Ed Contribution			<u>\$ 9,208,353</u>	<u>\$ 9,438,980</u>	<u>(\$230,627)</u>	

Contribution to Routine Repair & Maintenance (RRM)

The State required contribution to RRM is funded through a combination of \$1,855,179 of unrestricted funds and \$350,000 of restricted RDA funds. The RRM contribution is budgeted at 3% of the District's 2019-20 expenditures and transfers out. The 2020-21 contribution will be recalculated at year-end based on 3% of actual 2020-21 general fund expenditures and transfers out, and adjusted accordingly.

Cash

As a significant portion of our State funding is from property taxes and those payments are apportioned by the State only three times a year, the District must use short-term TRANS (Tax Revenue Anticipation Notes) borrowing to provide General Fund cash flow support during the remaining nine non-apportionment months.

In 2020-21, the District is using a \$14 million TRANS borrowing to provide cash flow support from October through June. Without a TRANS issuance, we historically experience a negative General Fund cash balance for the two to three months preceding our property tax payments each year in December. This is typical of districts that rely on property taxes to backfill LCFF funding. The District plans to continue to participate in TRANS borrowing for any fiscal years where the District General Fund is dependent upon cash flow needs.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

COMPONENTS OF ENDING FUND BALANCE

Details of the Components of Ending Fund Balance for 2020-21, 2021-22 and 2022-23 are listed below:

	Second Interim 2020-2021 Combined	Projection 2021-2022 Combined	Projection 2022-23 Combined
Ending Fund Balance	15,904,873	15,658,564	15,391,491
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted-Federal/State/Local Programs			
Reserve - Designated Programs	3,369,573	3,313,147	3,419,528
Unassigned/Unappropriated:			
Reserve-Economic Uncertainty @ 3%	2,566,105	2,447,746	2,505,846
Reserve-Start Up - High School 21/22	1,500,000	-	-
Reserve-One-Time Science Adoption 20/21	400,000	400,000	400,000
Reserve-Charter Technical Assistance	262,088	262,088	262,088
Reserve - Additional LCFF Supplemental Increase Spending	0	356,248	535,326
Reserve-Unassigned Economic Uncertainty surplus/(deficit)	7,802,107	8,874,335	8,263,703
Total Ending Fund Balance	15,904,873	15,658,564	15,391,491

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted or unassigned/unappropriated*. For the 2020-21 budget year and next two budget years, the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Along with this reserve, the district is reserving funds for one-time startup costs associated with Twelve Bridges High School in 2021-22, a one-time science textbook adoption, charter technical assistance, and a reserve for additional required supplemental funds spending increases. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

Placer County Office of Education and The Common Message continues to reinforce the need for adequate reserve levels. Given the current health and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees. Districts' attention should be on maximizing the use of the one-time federal CARES Act funds due to the restrictive nature of those funds for the 2020-21 fiscal year, thereby reserving local and unrestricted funds to address the potential impact of possible deteriorating revenues in 2021-22 and 2022-23.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2020-21 Second Interim Notes**

DISTRICT OTHER FUNDS

Included below are the other Funds of the District. The budgets have been updated to reflect budget adjustments up to the Second Interim reporting period.

	2020-21 SECOND INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,908	\$ 108,400	\$ 108,400	\$ 22,908
Fund 12 - Child Development Fund	\$ 10,854	\$ -	\$ -	\$ 10,854
Fund 13 - Cafeteria Fund	\$ 14,219	\$ 2,388,422	\$ 2,041,505	\$ 361,136
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 720,056	\$ 7,000	\$ -	\$ 727,056
Fund 21 & 22 - Building Fund	\$ 60,339,972	\$ 30,960,544	\$ 80,289,522	\$ 11,010,994
Fund 25 - Capital Facilities Fund	\$ 358,389	\$ 999,078	\$ 508,261	\$ 849,206
Fund 35 - County Schools Facilities Fund	\$ 3,104,257	\$ 3,097,171	\$ 6,164,559	\$ 36,869
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 50,087	\$ -	\$ 13,500	\$ 36,587
Fund 49 - Debt Service Fund for Blended Component Units	\$ 8,735,852	\$ 9,909,771	\$ 7,195,232	\$ 11,450,391
Fund 71 - Retiree Benefit Fund	\$ 7,264	\$ 125	\$ -	\$ 7,389
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 165,080	\$ 2,500	\$ -	\$ 167,580

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: _____

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **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: Carrie Carlson

Telephone: 916-645-6350

Title: Director of Business Services

E-mail: ccarlson@wusd.org

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
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	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
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	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund			G	
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
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	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
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	G	G	G	G
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				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2020-21 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

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	59,363,324.00	64,220,706.00	37,520,138.26	64,382,484.00	161,778.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,342,863.00	1,301,379.00	667,521.74	1,301,379.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,993,912.00	2,016,957.00	305,919.04	1,646,794.00	(370,163.00)	-18.4%
5) TOTAL, REVENUES			62,700,099.00	67,539,042.00	38,493,579.04	67,330,657.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,938,761.00	28,627,008.00	16,136,070.72	28,356,117.00	270,891.00	0.9%
2) Classified Salaries		2000-2999	6,283,168.00	6,204,042.00	3,378,610.76	6,073,739.00	130,303.00	2.1%
3) Employee Benefits		3000-3999	13,133,387.00	13,053,505.00	7,339,258.98	12,877,866.00	175,639.00	1.3%
4) Books and Supplies		4000-4999	2,836,680.00	4,579,952.00	1,085,315.40	4,485,421.00	94,531.00	2.1%
5) Services and Other Operating Expenditures		5000-5999	5,336,507.00	5,667,175.00	2,655,319.50	5,685,992.00	(18,817.00)	-0.3%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	230,075.00	230,075.00	204,975.50	230,075.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(946,411.00)	(1,166,569.00)	0.00	(1,016,885.00)	(149,684.00)	12.8%
9) TOTAL, EXPENDITURES			55,862,167.00	57,245,188.00	30,699,550.86	56,742,325.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,837,932.00	10,293,854.00	7,794,028.18	10,588,332.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	4,000.00	13,500.00	13,500.00	New
b) Transfers Out		7600-7629	345,360.00	185,533.00	0.00	25,360.00	160,173.00	86.3%
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	(11,327,006.00)	(11,294,159.00)	0.00	(11,063,532.00)	230,627.00	-2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,672,366.00)	(11,479,692.00)	4,000.00	(11,075,392.00)		

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)			(4,834,434.00)	(1,185,838.00)	7,798,028.18	(487,060.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,123,570.00	13,022,360.00		13,022,360.00	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)			10,123,570.00	13,022,360.00		13,022,360.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,123,570.00	13,022,360.00		13,022,360.00		
2) Ending Balance, June 30 (E + F1e)			5,289,136.00	11,836,522.00		12,535,300.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,388,371.00	2,508,567.00		2,576,221.00		
Unassigned/Unappropriated Amount		9790	2,895,765.00	9,322,955.00		9,954,079.00		

2020-21 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

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	18,643,677.00	22,434,670.00	13,040,720.00	22,596,448.00	161,778.00	0.7%
Education Protection Account State Aid - Current Year		8012	1,398,865.00	1,393,136.00	696,568.00	1,393,136.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	777,695.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	331,566.00	332,958.00	170,293.00	332,958.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	33.00	34.00	93,601.08	34.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	48,047,247.00	50,137,204.00	27,646,476.54	50,137,204.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,085,803.00	1,170,621.00	1,158,867.82	1,170,621.00	0.00	0.0%
Prior Years' Taxes		8043	8,548.00	8,001.00	5,374.19	8,001.00	0.00	0.0%
Supplemental Taxes		8044	660,827.00	605,538.00	439,076.67	605,538.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,944,243.00	2,107,117.00	0.00	2,107,117.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	850,644.00	360,262.00	287,754.96	360,262.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			72,971,453.00	78,549,541.00	44,316,427.26	78,711,319.00	161,778.00	0.2%
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	(13,608,129.00)	(14,328,835.00)	(6,796,289.00)	(14,328,835.00)	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			59,363,324.00	64,220,706.00	37,520,138.26	64,382,484.00	161,778.00	0.3%
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						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	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	285,021.00	285,021.00	286,380.00	285,021.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,057,842.00	1,016,358.00	381,141.74	1,016,358.00	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			1,342,863.00	1,301,379.00	667,521.74	1,301,379.00	0.00	0.0%

2020-21 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

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	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		
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	(10,000.00)	(10,000.00)	29.00	(10,000.00)	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	85,000.00	25,000.00	7,897.28	20,000.00	(5,000.00)	-20.0%
Interest		8660	970,912.00	970,912.00	71,286.72	870,912.00	(100,000.00)	-10.3%
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	40,000.00	8,000.00	9,696.24	8,000.00	0.00	0.0%
Interagency Services		8677	248,000.00	248,000.00	0.00	248,000.00	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	660,000.00	775,045.00	217,009.80	509,882.00	(265,163.00)	-34.2%
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						
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			1,993,912.00	2,016,957.00	305,919.04	1,646,794.00	(370,163.00)	-18.4%
TOTAL, REVENUES			62,700,099.00	67,539,042.00	38,493,579.04	67,330,657.00	(208,385.00)	-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 Teachers' Salaries		1100	24,543,525.00	24,119,707.00	13,646,685.69	23,915,202.00	204,505.00	0.8%
Certificated Pupil Support Salaries		1200	1,499,580.00	1,507,822.00	811,247.38	1,431,028.00	76,794.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,844,240.00	2,948,063.00	1,662,414.80	2,958,471.00	(10,408.00)	-0.4%
Other Certificated Salaries		1900	51,416.00	51,416.00	15,722.85	51,416.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			28,938,761.00	28,627,008.00	16,136,070.72	28,356,117.00	270,891.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	292,290.00	296,689.00	147,710.59	285,170.00	11,519.00	3.9%
Classified Support Salaries		2200	2,074,264.00	2,007,244.00	1,010,783.14	1,892,374.00	114,870.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	607,344.00	586,915.00	323,647.83	540,552.00	46,363.00	7.9%
Clerical, Technical and Office Salaries		2400	2,818,819.00	2,829,262.00	1,630,063.94	2,870,012.00	(40,750.00)	-1.4%
Other Classified Salaries		2900	490,451.00	483,932.00	266,405.26	485,631.00	(1,699.00)	-0.4%
TOTAL, CLASSIFIED SALARIES			6,283,168.00	6,204,042.00	3,378,610.76	6,073,739.00	130,303.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,528,428.00	4,528,071.00	2,510,604.62	4,465,225.00	62,846.00	1.4%
PERS		3201-3202	1,121,772.00	1,174,308.00	663,927.94	1,166,537.00	7,771.00	0.7%
OASDI/Medicare/Alternative		3301-3302	902,781.00	882,648.00	487,554.63	870,185.00	12,463.00	1.4%
Health and Welfare Benefits		3401-3402	5,476,647.00	5,343,542.00	3,038,092.88	5,254,867.00	88,675.00	1.7%
Unemployment Insurance		3501-3502	17,327.00	17,069.00	9,532.02	16,882.00	187.00	1.1%
Workers' Compensation		3601-3602	465,837.00	459,887.00	256,991.67	454,270.00	5,617.00	1.2%
OPEB, Allocated		3701-3702	181,444.00	196,397.00	102,851.48	189,979.00	6,418.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	439,151.00	451,583.00	269,703.74	459,921.00	(8,338.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS			13,133,387.00	13,053,505.00	7,339,258.98	12,877,866.00	175,639.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	458,000.00	747,624.00	148,125.15	747,624.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	111,443.00	119,274.00	111,557.00	(114.00)	-0.1%
Materials and Supplies		4300	2,259,680.00	3,522,128.00	711,789.81	3,393,767.00	128,361.00	3.6%
Noncapitalized Equipment		4400	118,500.00	198,757.00	106,126.44	232,473.00	(33,716.00)	-17.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,836,680.00	4,579,952.00	1,085,315.40	4,485,421.00	94,531.00	2.1%
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	35,534.00	69,229.00	47,545.40	71,146.00	(1,917.00)	-2.8%
Dues and Memberships		5300	45,542.00	50,719.00	43,118.37	51,188.00	(469.00)	-0.9%
Insurance		5400-5450	776,858.00	776,858.00	11,390.00	852,472.00	(75,614.00)	-9.7%
Operations and Housekeeping Services		5500	1,990,000.00	1,990,000.00	1,187,483.16	1,998,317.00	(8,317.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,891.00	166,210.00	66,941.36	170,558.00	(4,348.00)	-2.6%
Transfers of Direct Costs		5710	(3,500.00)	(5,113.00)	0.00	(5,113.00)	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	2,211,582.00	2,476,672.00	1,137,695.70	2,416,824.00	59,848.00	2.4%
Communications		5900	142,600.00	142,600.00	61,145.51	130,600.00	12,000.00	8.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,336,507.00	5,667,175.00	2,555,319.50	5,685,992.00	(18,817.00)	-0.3%

2020-21 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.00	50,000.00	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	25,000.00	25,000.00	(99.00)	25,000.00	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						
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 Dther	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	205,075.00	205,075.00	205,074.50	205,075.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			230,075.00	230,075.00	204,975.50	230,075.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(940,653.00)	(1,160,811.00)	0.00	(1,011,127.00)	(149,684.00)	12.9%
Transfers of Indirect Costs - Interfund		7350	(5,758.00)	(5,758.00)	0.00	(5,758.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(946,411.00)	(1,166,569.00)	0.00	(1,016,885.00)	(149,684.00)	12.8%
TOTAL, EXPENDITURES			55,862,167.00	57,245,188.00	30,699,550.86	56,742,325.00	502,863.00	0.9%

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	0.00	0.00	4,000.00	13,500.00	13,500.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	4,000.00	13,500.00	13,500.00	New
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	320,000.00	160,173.00	0.00	0.00	160,173.00	100.0%
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			345,360.00	185,533.00	0.00	25,360.00	160,173.00	86.3%
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	(11,327,006.00)	(11,294,159.00)	0.00	(11,063,532.00)	230,627.00	-2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,327,006.00)	(11,294,159.00)	0.00	(11,063,532.00)	230,627.00	-2.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,672,366.00)	(11,479,692.00)	4,000.00	(11,075,392.00)	404,300.00	-3.5%

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	1,041,329.00	1,087,024.00	0.00	1,087,024.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,034,583.00	6,825,536.00	3,907,864.53	9,085,214.00	2,259,678.00	33.1%
3) Other State Revenue		8300-8599	4,792,580.00	5,359,688.00	1,296,535.51	5,708,601.00	348,913.00	6.5%
4) Other Local Revenue		8600-8799	3,404,677.00	3,277,592.00	1,849,956.19	3,309,707.00	32,115.00	1.0%
5) TOTAL, REVENUES			12,273,169.00	16,549,840.00	7,054,356.23	19,190,546.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,311,553.00	5,619,362.00	3,345,508.15	5,650,174.00	(30,812.00)	-0.5%
2) Classified Salaries		2000-2999	3,853,996.00	3,901,130.00	2,168,286.00	3,886,631.00	14,499.00	0.4%
3) Employee Benefits		3000-3999	7,335,795.00	7,231,730.00	2,310,224.11	7,245,716.00	(13,986.00)	-0.2%
4) Books and Supplies		4000-4999	1,633,732.00	4,770,748.00	3,255,604.76	4,861,712.00	(90,964.00)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	2,402,758.00	3,514,767.00	1,832,342.05	3,759,740.00	(244,973.00)	-7.0%
6) Capital Outlay		6000-6999	97,547.00	240,539.00	226,031.56	349,836.00	(109,297.00)	-45.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,828,806.00	2,004,220.00	(44,547.00)	2,004,220.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	940,653.00	1,160,811.00	0.00	1,011,127.00	149,684.00	12.9%
9) TOTAL, EXPENDITURES			23,404,840.00	28,443,307.00	13,093,449.63	28,769,156.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(11,131,671.00)	(11,893,467.00)	(6,039,093.40)	(9,578,610.00)		
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	11,327,006.00	11,294,159.00	0.00	11,063,532.00	(230,627.00)	-2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,327,006.00	11,294,159.00	0.00	11,063,532.00		

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)			195,335.00	(599,308.00)	(6,039,093.40)	1,484,922.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,019,987.00	1,884,651.00		1,884,651.00	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)			1,019,987.00	1,884,651.00		1,884,651.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,019,987.00	1,884,651.00		1,884,651.00		
2) Ending Balance, June 30 (E + F1e)			1,215,322.00	1,285,343.00		3,369,573.00		
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	1,215,322.00	1,285,343.00		3,369,573.00		
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	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 (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	1,041,329.00	1,087,024.00	0.00	1,087,024.00	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			1,041,329.00	1,087,024.00	0.00	1,087,024.00	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	1,249,723.00	1,243,400.00	0.00	1,243,400.00	0.00	0.0%
Special Education Discretionary Grants		8182	131,164.00	133,085.00	55.00	133,085.00	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	674,496.00	835,995.00	327,310.68	835,995.00	0.00	0.0%
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	141,159.00	177,525.00	72,097.58	177,525.00	0.00	0.0%

2020-21 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

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	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	61,571.00	107,632.00	22,025.32	107,632.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	156,120.00	277,747.00	50,504.93	277,747.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	156,120.00	277,747.00	50,504.93	277,747.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	38,766.00	38,766.00	(315.45)	38,770.00	4.00	0.0%
All Other Federal Revenue	All Other	8290	581,584.00	4,011,386.00	3,436,186.47	6,271,060.00	2,259,674.00	56.3%
TOTAL, FEDERAL REVENUE			3,034,583.00	6,825,536.00	3,907,864.53	9,085,214.00	2,259,678.00	33.1%
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 Materials		8560	373,356.00	304,216.00	(14,052.25)	304,216.00	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	439,394.00	510,186.00	312,460.93	510,186.00	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	64,205.00	77,545.00	211,747.83	426,458.00	348,913.00	449.9%
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	3,915,625.00	4,467,741.00	786,379.00	4,467,741.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,792,580.00	5,359,688.00	1,296,535.51	5,708,601.00	348,913.00	6.5%

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	350,000.00	350,000.00	221,762.51	350,000.00	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	0.00	0.00	0.00	0.00	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	35,625.00	20,624.56	35,625.00	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%) 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	26,837.00	38,220.00	33,032.85	78,557.00	40,337.00	105.5%
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	3,027,840.00	2,853,747.00	1,574,536.27	2,845,525.00	(8,222.00)	-0.3%
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			3,404,677.00	3,277,592.00	1,849,956.19	3,309,707.00	32,115.00	1.0%
TOTAL, REVENUES			12,273,169.00	16,549,840.00	7,054,356.23	19,190,546.00	2,640,706.00	16.0%

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 SALARIES								
Certificated Teachers' Salaries		1100	4,497,021.00	4,727,243.00	2,813,502.31	4,758,002.00	(30,759.00)	-0.7%
Certificated Pupil Support Salaries		1200	334,340.00	319,749.00	183,686.96	319,749.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	251,216.00	335,494.00	207,015.22	335,494.00	0.00	0.0%
Other Certificated Salaries		1900	228,976.00	236,876.00	141,303.66	236,929.00	(53.00)	0.0%
TOTAL, CERTIFICATED SALARIES			5,311,553.00	5,619,362.00	3,345,508.15	5,650,174.00	(30,812.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,371,372.00	2,230,369.00	1,181,830.39	2,187,311.00	43,058.00	1.9%
Classified Support Salaries		2200	699,125.00	715,542.00	415,007.80	713,939.00	1,603.00	0.2%
Classified Supervisors' and Administrators' Salaries		2300	602,602.00	609,736.00	372,710.75	624,736.00	(15,000.00)	-2.5%
Clerical, Technical and Office Salaries		2400	151,320.00	261,034.00	152,208.47	267,524.00	(6,490.00)	-2.5%
Other Classified Salaries		2900	29,577.00	84,449.00	46,528.59	93,121.00	(8,672.00)	-10.3%
TOTAL, CLASSIFIED SALARIES			3,853,996.00	3,901,130.00	2,168,286.00	3,886,631.00	14,499.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,136,535.00	4,058,409.00	523,595.28	4,062,520.00	(4,111.00)	-0.1%
PERS		3201-3202	747,974.00	692,948.00	398,944.84	697,205.00	(4,257.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	354,558.00	360,007.00	203,944.01	361,929.00	(1,922.00)	-0.5%
Health and Welfare Benefits		3401-3402	1,885,406.00	1,887,998.00	1,047,146.46	1,889,776.00	(1,778.00)	-0.1%
Unemployment Insurance		3501-3502	4,442.00	4,589.00	2,662.93	5,044.00	(455.00)	-9.9%
Workers' Compensation		3601-3602	119,308.00	122,957.00	71,536.46	123,769.00	(812.00)	-0.7%
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	87,572.00	104,822.00	62,394.13	105,473.00	(651.00)	-0.6%
TOTAL, EMPLOYEE BENEFITS			7,335,795.00	7,231,730.00	2,310,224.11	7,245,716.00	(13,986.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	373,356.00	604,367.00	386,110.33	609,367.00	(5,000.00)	-0.8%
Books and Other Reference Materials		4200	0.00	30,000.00	25,340.91	30,000.00	0.00	0.0%
Materials and Supplies		4300	1,214,376.00	3,422,566.00	2,137,290.45	3,409,804.00	12,762.00	0.4%
Noncapitalized Equipment		4400	46,000.00	713,815.00	706,863.07	812,541.00	(98,726.00)	-13.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,633,732.00	4,770,748.00	3,255,604.76	4,861,712.00	(90,964.00)	-1.9%
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	67,487.00	260,115.00	19,185.56	260,914.00	(799.00)	-0.3%
Dues and Memberships		5300	140.00	596.00	1,158.00	1,368.00	(772.00)	-129.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	7,924.13	11,520.00	(9,520.00)	-476.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,144.00	103,428.00	133,018.97	186,241.00	(82,813.00)	-80.1%
Transfers of Direct Costs		5710	3,500.00	5,113.00	0.00	5,113.00	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	2,253,987.00	3,087,278.00	1,606,038.00	3,143,098.00	(55,820.00)	-1.8%
Communications		5900	7,500.00	56,237.00	65,017.39	151,486.00	(95,249.00)	-169.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,402,758.00	3,514,767.00	1,832,342.05	3,759,740.00	(244,973.00)	-7.0%

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	97,547.00	240,539.00	226,031.56	349,836.00	(109,297.00)	-45.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			97,547.00	240,539.00	226,031.56	349,836.00	(109,297.00)	-45.4%
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 to Districts or Charter Schools		7141	62,000.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,766,806.00	2,004,220.00	(44,547.00)	2,004,220.00	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		7436	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)			1,828,806.00	2,004,220.00	(44,547.00)	2,004,220.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	940,653.00	1,160,811.00	0.00	1,011,127.00	149,684.00	12.9%
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			940,653.00	1,160,811.00	0.00	1,011,127.00	149,684.00	12.9%
TOTAL, EXPENDITURES			23,404,840.00	28,443,307.00	13,093,449.63	28,769,156.00	(325,849.00)	-1.1%

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	11,327,006.00	11,294,159.00	0.00	11,063,532.00	(230,627.00)	-2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			11,327,006.00	11,294,159.00	0.00	11,063,532.00	(230,627.00)	-2.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,327,006.00	11,294,159.00	0.00	11,063,532.00	230,627.00	-2.0%

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	60,404,653.00	65,307,730.00	37,520,138.26	65,469,508.00	161,778.00	0.2%
2) Federal Revenue		8100-8299	3,034,583.00	6,825,536.00	3,907,864.53	9,085,214.00	2,259,678.00	33.1%
3) Other State Revenue		8300-8599	6,135,443.00	6,661,067.00	1,964,057.25	7,009,980.00	348,913.00	5.2%
4) Other Local Revenue		8600-8799	5,398,589.00	5,294,549.00	2,155,875.23	4,956,501.00	(338,048.00)	-6.4%
5) TOTAL, REVENUES			74,973,268.00	84,088,882.00	45,547,935.27	86,521,203.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	34,250,314.00	34,246,370.00	19,481,578.87	34,006,291.00	240,079.00	0.7%
2) Classified Salaries		2000-2999	10,137,164.00	10,105,172.00	5,546,896.76	9,960,370.00	144,802.00	1.4%
3) Employee Benefits		3000-3999	20,469,182.00	20,285,235.00	9,649,483.09	20,123,582.00	161,653.00	0.8%
4) Books and Supplies		4000-4999	4,470,412.00	9,350,700.00	4,340,920.16	9,347,133.00	3,567.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,739,265.00	9,181,942.00	4,387,661.55	9,445,732.00	(263,790.00)	-2.9%
6) Capital Outlay		6000-6999	147,547.00	290,539.00	226,031.56	399,836.00	(109,297.00)	-37.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,058,881.00	2,234,295.00	160,428.50	2,234,295.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,758.00)	(5,758.00)	0.00	(5,758.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			79,267,007.00	85,688,495.00	43,793,000.49	85,511,481.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,293,739.00)	(1,599,613.00)	1,754,934.78	1,009,722.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	4,000.00	13,500.00	13,500.00	New
b) Transfers Out		7600-7629	345,360.00	185,533.00	0.00	25,360.00	160,173.00	86.3%
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			(345,360.00)	(185,533.00)	4,000.00	(11,860.00)		

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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)			(4,639,099.00)	(1,785,146.00)	1,758,934.78	997,862.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,143,557.00	14,907,011.00		14,907,011.00	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)			11,143,557.00	14,907,011.00		14,907,011.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,143,557.00	14,907,011.00		14,907,011.00		
2) Ending Balance, June 30 (E + F1e)			6,504,458.00	13,121,865.00		15,904,873.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	1,215,322.00	1,285,343.00		3,369,573.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,388,371.00	2,508,567.00		2,576,221.00		
Unassigned/Unappropriated Amount		9790	2,895,765.00	9,322,955.00		9,954,079.00		

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	18,643,677.00	22,434,670.00	13,040,720.00	22,596,448.00	161,778.00	0.7%
Education Protection Account State Aid - Current Year		8012	1,398,865.00	1,393,136.00	696,568.00	1,393,136.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	777,695.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	331,566.00	332,958.00	170,293.00	332,958.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	33.00	34.00	93,601.08	34.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	48,047,247.00	50,137,204.00	27,646,476.54	50,137,204.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,085,803.00	1,170,621.00	1,158,867.82	1,170,621.00	0.00	0.0%
Prior Years' Taxes		8043	8,548.00	8,001.00	5,374.19	8,001.00	0.00	0.0%
Supplemental Taxes		8044	660,827.00	605,538.00	439,076.67	605,538.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,944,243.00	2,107,117.00	0.00	2,107,117.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	850,644.00	360,262.00	287,754.96	360,262.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			72,971,453.00	78,549,541.00	44,316,427.26	78,711,319.00	161,778.00	0.2%
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	(13,608,129.00)	(14,328,835.00)	(6,796,289.00)	(14,328,835.00)	0.00	0.0%
Property Taxes Transfers		8097	1,041,329.00	1,087,024.00	0.00	1,087,024.00	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			60,404,653.00	65,307,730.00	37,520,136.26	65,469,508.00	161,778.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,249,723.00	1,243,400.00	0.00	1,243,400.00	0.00	0.0%
Special Education Discretionary Grants		8182	131,164.00	133,085.00	55.00	133,085.00	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	674,496.00	835,995.00	327,310.68	835,995.00	0.00	0.0%
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	141,159.00	177,525.00	72,097.58	177,525.00	163 0.00	0.0%

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	61,571.00	107,632.00	22,025.32	107,632.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	156,120.00	277,747.00	50,504.93	277,747.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	38,766.00	38,766.00	(315.45)	38,770.00	4.00	0.0%
All Other Federal Revenue	All Other	8290	581,584.00	4,011,386.00	3,436,186.47	6,271,060.00	2,259,674.00	56.3%
TOTAL, FEDERAL REVENUE			3,034,583.00	6,825,536.00	3,907,864.53	9,085,214.00	2,259,678.00	33.1%
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	285,021.00	285,021.00	286,380.00	285,021.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,431,198.00	1,320,574.00	367,089.49	1,320,574.00	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	439,394.00	510,186.00	312,460.93	510,186.00	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	64,205.00	77,545.00	211,747.83	426,458.00	348,913.00	449.9%
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	3,915,625.00	4,467,741.00	786,379.00	4,467,741.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,135,443.00	6,661,067.00	1,964,057.25	7,009,980.00	348,913.00	5.2%

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	350,000.00	350,000.00	221,762.51	350,000.00	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	(10,000.00)	(10,000.00)	29.00	(10,000.00)	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	85,000.00	25,000.00	7,897.28	20,000.00	(5,000.00)	-20.0%
Interest		8660	970,912.00	970,912.00	71,286.72	870,912.00	(100,000.00)	-10.3%
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	40,000.00	8,000.00	9,696.24	8,000.00	0.00	0.0%
Interagency Services		8677	248,000.00	283,625.00	20,624.56	283,625.00	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	0.00	0.0%
All Other Local Revenue		8699	686,837.00	813,265.00	250,042.65	588,439.00	(224,826.00)	-27.6%
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	3,027,840.00	2,853,747.00	1,574,536.27	2,845,525.00	(8,222.00)	-0.3%
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			5,398,589.00	5,294,549.00	2,155,875.23	4,956,501.00	(338,048.00)	-6.4%
TOTAL, REVENUES			74,973,268.00	84,088,882.00	45,547,935.27	86,521,203.00	2,432,321.00	2.9%

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	29,040,546.00	28,846,950.00	16,460,188.00	28,673,204.00	173,746.00	0.6%
Certificated Pupil Support Salaries		1200	1,833,920.00	1,827,571.00	994,934.34	1,750,777.00	76,794.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,095,456.00	3,283,557.00	1,869,430.02	3,293,965.00	(10,408.00)	-0.3%
Other Certificated Salaries		1900	280,392.00	288,292.00	157,026.51	288,345.00	(53.00)	0.0%
TOTAL, CERTIFICATED SALARIES			34,250,314.00	34,246,370.00	19,481,578.87	34,008,291.00	240,079.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,663,662.00	2,527,058.00	1,329,540.98	2,472,481.00	54,577.00	2.2%
Classified Support Salaries		2200	2,773,389.00	2,722,786.00	1,425,790.94	2,606,313.00	116,473.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	1,209,946.00	1,196,651.00	696,358.58	1,165,288.00	31,363.00	2.6%
Clerical, Technical and Office Salaries		2400	2,970,139.00	3,090,296.00	1,782,272.41	3,137,536.00	(47,240.00)	-1.5%
Other Classified Salaries		2900	520,028.00	568,381.00	312,933.85	578,752.00	(10,371.00)	-1.8%
TOTAL, CLASSIFIED SALARIES			10,137,164.00	10,105,172.00	5,546,896.76	9,960,370.00	144,802.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,664,983.00	8,586,480.00	3,034,199.90	8,527,745.00	58,735.00	0.7%
PERS		3201-3202	1,869,746.00	1,867,256.00	1,062,872.78	1,863,742.00	3,514.00	0.2%
OASDI/Medicare/Alternative		3301-3302	1,257,339.00	1,242,655.00	691,498.64	1,232,114.00	10,541.00	0.8%
Health and Welfare Benefits		3401-3402	7,362,053.00	7,231,540.00	4,085,239.34	7,144,643.00	86,897.00	1.2%
Unemployment Insurance		3501-3502	21,769.00	21,658.00	12,194.95	21,926.00	(268.00)	-1.2%
Workers' Compensation		3601-3602	585,145.00	582,844.00	328,528.13	578,039.00	4,805.00	0.8%
OPEB, Allocated		3701-3702	181,444.00	196,397.00	102,851.48	189,979.00	6,418.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	526,723.00	556,405.00	332,097.87	565,394.00	(8,989.00)	-1.6%
TOTAL, EMPLOYEE BENEFITS			20,469,182.00	20,285,235.00	9,649,483.09	20,123,582.00	161,653.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	831,356.00	1,351,991.00	534,235.48	1,356,991.00	(5,000.00)	-0.4%
Books and Other Reference Materials		4200	500.00	141,443.00	144,614.91	141,557.00	(114.00)	-0.1%
Materials and Supplies		4300	3,474,056.00	6,944,694.00	2,849,080.26	6,803,571.00	141,123.00	2.0%
Noncapitalized Equipment		4400	164,500.00	912,572.00	812,989.51	1,045,014.00	(132,442.00)	-14.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,470,412.00	9,350,700.00	4,340,920.16	9,347,133.00	3,587.00	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	103,021.00	329,344.00	66,730.96	332,060.00	(2,716.00)	-0.8%
Dues and Memberships		5300	45,682.00	51,315.00	44,276.37	52,556.00	(1,241.00)	-2.4%
Insurance		5400-5450	776,858.00	776,858.00	11,390.00	852,472.00	(75,614.00)	-9.7%
Operations and Housekeeping Services		5500	1,992,000.00	1,992,000.00	1,195,407.29	2,009,837.00	(17,837.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,035.00	269,638.00	199,960.33	356,799.00	(87,161.00)	-32.3%
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	4,465,569.00	5,563,950.00	2,743,733.70	5,559,922.00	4,028.00	0.1%
Communications		5900	150,100.00	198,837.00	126,162.90	282,086.00	(83,249.00)	-41.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,739,265.00	9,181,942.00	4,387,661.55	9,445,732.00	(263,790.00)	-2.9%

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	147,547.00	290,539.00	226,031.56	399,836.00	(109,297.00)	-37.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			147,547.00	290,539.00	226,031.56	399,836.00	(109,297.00)	-37.6%
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	25,000.00	25,000.00	(99.00)	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	62,000.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,766,806.00	2,004,220.00	(44,547.00)	2,004,220.00	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	205,075.00	205,075.00	205,074.50	205,075.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,058,881.00	2,234,295.00	160,428.50	2,234,295.00	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	(5,758.00)	(5,758.00)	0.00	(5,758.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,758.00)	(5,758.00)	0.00	(5,758.00)	0.00	0.0%
TOTAL, EXPENDITURES			79,267,007.00	85,688,495.00	43,793,000.49	85,511,481.00	177,014.00	0.2%

2020-21 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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	0.00	0.00	4,000.00	13,500.00	13,500.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	4,000.00	13,500.00	13,500.00	New
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	320,000.00	160,173.00	0.00	0.00	160,173.00	100.0%
Other Authorized Interfund Transfers Out		7619	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			345,360.00	185,533.00	0.00	25,360.00	160,173.00	86.3%
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)			(345,360.00)	(185,533.00)	4,000.00	(11,860.00)	(173,873.00)	-93.6%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
5640	Medi-Cal Billing Option	13,677.00
6010	After School Education and Safety (ASES)	1.00
8150	Ongoing & Major Maintenance Account (RM,	580,790.00
9010	Other Restricted Local	2,775,105.00
Total, Restricted Balance		<u>3,369,573.00</u>

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	83,040.00	83,040.00	11,326.87	83,040.00	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	0.00	(67.81)	0.00	0.00	0.0%
5) TOTAL, REVENUES			83,040.00	83,040.00	11,258.86	83,040.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,294.00	60,294.00	25,209.64	60,294.00	0.00	0.0%
3) Employee Benefits		3000-3999	39,341.00	38,812.00	15,132.88	38,812.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,007.00	1,538.00	172.30	1,538.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	2,000.00	48.30	2,000.00	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	5,758.00	5,758.00	0.00	5,758.00	0.00	0.0%
9) TOTAL, EXPENDITURES			108,400.00	108,400.00	40,563.12	108,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,360.00)	(25,360.00)	(29,304.26)	(25,360.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,360.00	25,360.00	0.00	25,360.00	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			25,360.00	25,360.00	0.00	25,360.00		

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	0.00	(29,304.26)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,908.00	22,908.00		22,908.00	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)			22,908.00	22,908.00		22,908.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00		22,908.00		
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00		22,908.00		
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	22,908.00	22,908.00		22,908.00		
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	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		

2020-21 Second Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

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	83,040.00	83,040.00	11,326.67	83,040.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			83,040.00	83,040.00	11,326.67	83,040.00	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	0.00	(67.81)	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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(67.81)	0.00	0.00	0.0%
TOTAL REVENUES			83,040.00	83,040.00	11,258.86	83,040.00		

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	28,316.00	28,316.00	13,996.86	28,316.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,062.00	12,062.00	0.00	12,062.00	0.00	0.0%
Other Classified Salaries		2900	19,916.00	19,916.00	11,212.78	19,916.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			60,294.00	60,294.00	25,209.64	60,294.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,097.00	12,237.00	5,075.26	12,237.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,612.00	4,612.00	1,828.04	4,612.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,456.00	20,874.00	7,641.49	20,874.00	0.00	0.0%
Unemployment Insurance		3501-3502	30.00	30.00	12.60	30.00	0.00	0.0%
Workers' Compensation		3601-3602	814.00	814.00	340.35	814.00	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	332.00	245.00	135.14	245.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,341.00	38,812.00	15,132.88	38,812.00	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	1,007.00	1,536.00	172.30	1,536.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,007.00	1,536.00	172.30	1,536.00	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	2,000.00	2,000.00	48.30	2,000.00	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	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			2,000.00	2,000.00	48.30	2,000.00	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	5,758.00	5,758.00	0.00	5,758.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,758.00	5,758.00	0.00	5,758.00	0.00	0.0%
TOTAL, EXPENDITURES			108,400.00	108,400.00	40,563.12	108,400.00		

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	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,360.00	25,360.00	0.00	25,360.00	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)								
			25,360.00	25,360.00	0.00	25,360.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
9010	Other Restricted Local	22,908.00
Total, Restricted Balance		<u>22,908.00</u>

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	968,624.00	1,800,000.00	561,269.07	2,151,521.00	351,521.00	19.5%
3) Other State Revenue		8300-8599	72,000.00	135,000.00	73,847.34	236,253.00	101,253.00	75.0%
4) Other Local Revenue		8600-8799	544,500.00	717.00	646.55	848.00	(69.00)	-8.6%
5) TOTAL, REVENUES			1,585,124.00	1,935,717.00	635,762.96	2,388,422.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	792,603.00	804,883.00	404,306.70	719,145.00	85,738.00	10.7%
3) Employee Benefits		3000-3999	369,295.00	417,051.00	204,228.71	350,094.00	66,957.00	16.1%
4) Books and Supplies		4000-4999	697,108.00	829,983.00	482,772.66	917,720.00	(87,757.00)	-10.6%
5) Services and Other Operating Expenditures		5000-5999	45,193.00	43,993.00	22,223.45	39,546.00	4,447.00	10.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	15,000.00	(15,000.00)	New
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			1,904,199.00	2,095,890.00	1,113,531.52	2,041,505.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(319,075.00)	(160,173.00)	(477,768.56)	346,917.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	320,000.00	160,173.00	0.00	0.00	(160,173.00)	-100.0%
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			320,000.00	160,173.00	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)			925.00	0.00	(477,768.56)	346,917.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,391.00	14,219.00		14,219.00	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)			6,391.00	14,219.00		14,219.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,391.00	14,219.00		14,219.00		
2) Ending Balance, June 30 (E + F1e)			7,316.00	14,219.00		361,138.00		
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	7,316.00	14,219.00		361,138.00		
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	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								
Child Nutrition Programs		8220	988,824.00	1,800,000.00	561,269.07	2,151,521.00	351,521.00	19.5%
Donated Food Commodities		8221	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			988,824.00	1,800,000.00	561,269.07	2,151,521.00	351,521.00	19.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	72,000.00	135,000.00	73,847.34	236,253.00	101,253.00	75.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,000.00	135,000.00	73,847.34	236,253.00	101,253.00	75.0%
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	477,000.00	211.00	40.45	41.00	(170.00)	-80.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	67,500.00	506.00	606.10	607.00	101.00	20.0%
TOTAL, OTHER LOCAL REVENUE			544,500.00	717.00	646.55	648.00	(69.00)	-9.5%
TOTAL, REVENUES			1,585,124.00	1,935,717.00	635,762.96	2,388,422.00		

2020-21 Second Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

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	650,369.00	662,649.00	321,337.03	576,911.00	85,738.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	96,909.00	96,909.00	56,530.25	96,909.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,325.00	45,325.00	26,439.42	45,325.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			792,603.00	804,883.00	404,306.70	719,145.00	85,738.00	10.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	115,449.00	133,606.00	67,239.34	114,518.00	19,088.00	14.3%
OASDI/Medicare/Alternative		3301-3302	58,546.00	59,262.00	29,648.19	52,995.00	6,267.00	10.6%
Health and Welfare Benefits		3401-3402	181,215.00	209,878.00	100,036.44	169,689.00	40,287.00	19.2%
Unemployment Insurance		3501-3502	383.00	387.00	193.78	347.00	40.00	10.3%
Workers' Compensation		3601-3602	10,300.00	10,426.00	5,212.51	9,318.00	1,108.00	10.6%
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	3,402.00	3,394.00	1,898.45	3,227.00	167.00	4.9%
TOTAL, EMPLOYEE BENEFITS			369,295.00	417,051.00	204,228.71	350,094.00	66,957.00	16.1%
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	77,152.00	78,388.00	17,735.09	47,720.00	30,668.00	39.1%
Noncapitalized Equipment		4400	1,575.00	1,575.00	0.00	10,000.00	(8,425.00)	-534.9%
Food		4700	618,381.00	750,000.00	465,037.57	860,000.00	(110,000.00)	-14.7%
TOTAL, BOOKS AND SUPPLIES			697,108.00	829,963.00	482,772.66	917,720.00	(87,757.00)	-10.6%

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 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	1,600.00	400.00	25.07	400.00	0.00	0.0%
Dues and Memberships		5300	132.00	132.00	0.00	188.00	(56.00)	-42.4%
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	17,958.00	17,958.00	9,086.40	17,958.00	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	24,503.00	24,503.00	12,540.25	20,000.00	4,503.00	18.4%
Communications		5800	1,000.00	1,000.00	571.73	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,193.00	43,893.00	22,223.45	39,548.00	4,447.00	10.1%
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	15,000.00	(15,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	15,000.00	(15,000.00)	New
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			1,904,199.00	2,095,890.00	1,113,531.52	2,041,505.00		

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	320,000.00	160,173.00	0.00	0.00	(160,173.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			320,000.00	160,173.00	0.00	0.00	(160,173.00)	-100.0%
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)			320,000.00	160,173.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	358,622.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	2,514.00
Total, Restricted Balance		<u>361,136.00</u>

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	7,000.00	7,000.00	1,843.78	7,000.00	0.00	0.0%
5) TOTAL REVENUES			7,000.00	7,000.00	1,843.78	7,000.00		
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	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)			7,000.00	7,000.00	1,843.78	7,000.00		
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)			7,000.00	7,000.00	1,843.78	7,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	719,718.00	720,056.00		720,056.00	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)			719,718.00	720,056.00		720,056.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			719,718.00	720,056.00		720,056.00		
2) Ending Balance, June 30 (E + F1e)			726,718.00	727,056.00		727,056.00		
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	726,718.00	727,056.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		727,056.00		
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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	1,843.78	7,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	7,000.00	1,843.78	7,000.00	0.00	0.0%
TOTAL, REVENUES			7,000.00	7,000.00	1,843.78	7,000.00		
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		6965	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		

		2020/21
Resource	Description	Projected Year Totals

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	300,000.00	398,667.00	147,424.15	398,667.00	0.00	0.0%
5) TOTAL, REVENUES			300,000.00	398,667.00	147,424.15	398,667.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	281,067.00	281,067.00	163,955.26	281,067.00	0.00	0.0%
3) Employee Benefits		3000-3999	130,517.00	124,757.00	72,925.43	124,757.00	0.00	0.0%
4) Books and Supplies		4000-4999	300,000.00	528,000.00	1,155,232.31	2,265,126.00	(1,737,126.00)	-329.0%
5) Services and Other Operating Expenditures		5000-5999	400,000.00	556,750.00	392,924.32	687,960.00	(331,210.00)	-59.5%
6) Capital Outlay		6000-6999	20,400,000.00	48,293,402.00	28,464,570.69	47,777,583.00	515,819.00	1.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	1,488,323.00	504,057.53	1,488,323.00	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			21,511,584.00	51,272,299.00	30,753,665.54	52,824,816.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,211,584.00)	(50,873,632.00)	(30,606,241.39)	(52,426,149.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	28,269,904.00	0.00	30,561,877.00	2,291,973.00	8.1%
b) Transfers Out		7600-7629	0.00	28,269,904.00	0.00	27,464,706.00	805,198.00	2.8%
2) Other Sources/Uses								
a) Sources		6930-6979	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	3,097,171.00		

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)			(21,211,584.00)	(50,873,832.00)	(30,606,241.39)	(49,328,978.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,102,824.00	60,339,972.00		60,339,972.00	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)			62,102,824.00	60,339,972.00		60,339,972.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,102,824.00	60,339,972.00		60,339,972.00		
2) Ending Balance, June 30 (E + F1e)			40,891,240.00	9,466,340.00		11,010,994.00		
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	40,891,240.00	9,466,340.00		11,010,994.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9780	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	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,000.00	398,667.00	147,424.15	398,667.00	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		8798	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	398,667.00	147,424.15	398,667.00	0.00	0.0%
TOTAL, REVENUES			300,000.00	398,667.00	147,424.15	398,667.00		

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	263,645.00	263,645.00	153,792.94	263,645.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,422.00	17,422.00	10,162.32	17,422.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			281,067.00	281,067.00	163,955.26	281,067.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	61,610.00	56,231.00	32,801.65	56,231.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,809.00	20,559.00	12,021.61	20,559.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	39,020.00	42,028.00	24,203.05	42,028.00	0.00	0.0%
Unemployment Insurance		3501-3502	136.00	134.00	78.57	134.00	0.00	0.0%
Workers' Compensation		3601-3602	3,545.00	3,501.00	2,046.64	3,501.00	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	5,397.00	2,304.00	1,773.91	2,304.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			130,517.00	124,757.00	72,925.43	124,757.00	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	200,000.00	302,000.00	497,559.94	907,640.00	(695,640.00)	-230.3%
Noncapitalized Equipment		4400	100,000.00	226,000.00	657,672.37	1,267,486.00	(1,041,486.00)	-460.8%
TOTAL, BOOKS AND SUPPLIES			300,000.00	528,000.00	1,155,232.31	2,265,126.00	(1,737,126.00)	-329.0%
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	3,000.00	25.00	11,089.00	(8,089.00)	-269.6%
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	400,000.00	551,250.00	392,719.76	874,371.00	(323,121.00)	-58.6%
Communications		5900	0.00	2,500.00	179.56	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			400,000.00	556,750.00	392,924.32	887,960.00	(331,210.00)	-59.5%

2020-21 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

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	55,000.00	56,791.92	82,712.00	(27,712.00)	-50.4%
Land Improvements		6170	0.00	80,000.00	180.00	78,314.00	1,686.00	2.1%
Buildings and Improvements of Buildings		6200	20,400,000.00	48,158,402.00	28,407,598.77	47,448,762.00	709,640.00	1.5%
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	167,795.00	(167,795.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,400,000.00	48,293,402.00	28,464,570.69	47,777,583.00	515,818.00	1.1%
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	0.00	1,488,323.00	504,057.53	1,488,323.00	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	1,488,323.00	504,057.53	1,488,323.00	0.00	0.0%
TOTAL, EXPENDITURES			21,511,584.00	51,272,299.00	30,753,665.54	52,824,816.00		

2020-21 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

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	28,269,904.00	0.00	30,561,877.00	2,291,973.00	8.1%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	28,269,904.00	0.00	30,561,877.00	2,291,973.00	8.1%
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	28,269,904.00	0.00	27,464,706.00	805,198.00	2.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	28,269,904.00	0.00	27,464,706.00	805,198.00	2.8%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	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			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	3,097,171.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	11,010,994.00
Total, Restricted Balance		11,010,994.00

2020-21 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

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	600,000.00	623,000.00	998,386.66	999,078.00	376,078.00	60.4%
5) TOTAL, REVENUES			600,000.00	623,000.00	998,386.66	999,078.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	97,674.00	97,674.00	56,976.57	97,674.00	0.00	0.0%
3) Employee Benefits		3000-3999	41,855.00	39,851.00	23,200.89	39,866.00	(35.00)	-0.1%
4) Books and Supplies		4000-4999	0.00	321.00	470.05	471.00	(150.00)	-46.7%
5) Services and Other Operating Expenditures		5000-5999	69,000.00	90,230.00	85,981.84	120,230.00	(30,000.00)	-33.2%
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			208,529.00	228,076.00	166,609.35	258,261.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			391,471.00	394,924.00	831,777.31	740,817.00		
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	250,000.00	250,000.00	0.00	250,000.00	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			(250,000.00)	(250,000.00)	0.00	(250,000.00)		

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)			141,471.00	144,924.00	831,777.31	490,817.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	172,750.00	358,389.00		358,389.00	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)			172,750.00	358,389.00		358,389.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,750.00	358,389.00		358,389.00		
2) Ending Balance, June 30 (E + F1e)			314,221.00	503,313.00		849,206.00		
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	314,221.00	503,313.00		849,206.00		
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	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)
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		8680	0.00	3,000.00	2,310.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	600,000.00	620,000.00	986,076.66	986,078.00	366,078.00	59.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10,000.00	10,000.00	10,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	623,000.00	996,386.66	999,078.00	376,078.00	60.4%
TOTAL REVENUES			600,000.00	623,000.00	996,386.66	999,078.00		

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	90,208.00	90,208.00	52,621.31	90,208.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,466.00	7,466.00	4,355.26	7,466.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			97,674.00	97,674.00	56,976.57	97,674.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,601.00	19,715.00	11,500.37	19,750.00	(35.00)	-0.2%
QASDI/Medicare/Alternative		3301-3302	6,760.00	6,726.00	3,856.33	6,726.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,542.00	11,127.00	6,414.93	11,127.00	0.00	0.0%
Unemployment Insurance		3501-3502	47.00	46.00	27.07	46.00	0.00	0.0%
Workers' Compensation		3601-3602	1,228.00	1,222.00	713.96	1,222.00	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	1,677.00	1,015.00	689.23	1,015.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,855.00	39,851.00	23,200.89	39,886.00	(35.00)	-0.1%
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	321.00	470.05	471.00	(150.00)	-46.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	321.00	470.05	471.00	(150.00)	-46.7%
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	1,230.00	1,230.00	1,230.00	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	39,000.00	39,000.00	39,000.00	39,000.00	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	30,000.00	50,000.00	45,731.84	80,000.00	(30,000.00)	-60.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,000.00	90,230.00	85,961.84	120,230.00	(30,000.00)	-33.2%

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 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								
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			208,529.00	228,078.00	166,609.35	258,261.00		

2020-21 Second Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

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	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	250,000.00	0.00	250,000.00	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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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)			(250,000.00)	(250,000.00)	0.00	(250,000.00)		

Resource	Description	2020/21
		Projected Year Totals
9010	Other Restricted Local	849,206.00
Total, Restricted Balance		849,206.00

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	3,097,171.00	3,097,171.00	3,097,171.00	New
4) Other Local Revenue		8800-8799	0.00	0.00	4,752.17	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	3,101,923.17	3,097,171.00		
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	67,388.00	80,381.00	67,388.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	3,000,000.00	3,000,000.00	3,000,000.00	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	3,067,388.00	3,080,381.00	3,057,388.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(3,067,388.00)	21,542.17	29,783.00		
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	3,097,171.00	(3,097,171.00)	New
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	(3,097,171.00)		

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	(3,067,388.00)	21,542.17	(3,067,388.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,077,644.00	3,104,257.00		3,104,257.00	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)			3,077,644.00	3,104,257.00		3,104,257.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,077,644.00	3,104,257.00		3,104,257.00		
2) Ending Balance, June 30 (E + F1e)			3,077,644.00	36,869.00		36,869.00		
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	3,077,644.00	36,869.00		36,869.00		
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	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		

2020-21 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

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								
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								
School Facilities Apportionments		8545	0.00	0.00	3,097,171.00	3,097,171.00	3,097,171.00	New
Pass-Through Revenues from State Sources		8587	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	3,097,171.00	3,097,171.00	3,097,171.00	New
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	0.00	4,752.17	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%
Other Local Revenue								
All Other Local Revenue		8899	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	0.00	4,752.17	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3,101,923.17	3,097,171.00		

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		3801-3802	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	61,738.00	80,381.00	61,738.00	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	5,650.00	0.00	5,650.00	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	67,388.00	80,381.00	67,388.00	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	3,000,000.00	3,000,000.00	3,000,000.00	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	3,000,000.00	3,000,000.00	3,000,000.00	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	3,067,388.00	3,080,381.00	3,087,388.00		

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								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	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: 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	3,097,171.00	(3,097,171.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	3,097,171.00	(3,097,171.00)	New
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		7851	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	(3,097,171.00)		

Resource	Description	2020/21
		Projected Year Totals
7710	State School Facilities Projects	36,869.00
Total, Restricted Balance		36,869.00

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	0.00	0.00	152.18	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	152.18	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1899	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)			0.00	0.00	152.18	0.00		
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	4,000.00	13,500.00	(13,500.00)	New
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		8880-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(4,000.00)	(13,500.00)		

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	0.00	(3,847.62)	(13,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,414.00	50,087.00		50,087.00	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)			50,414.00	50,087.00		50,087.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,414.00	50,087.00		50,087.00		
2) Ending Balance, June 30 (E + F1e)			50,414.00	50,087.00		36,587.00		
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	50,414.00	50,087.00		36,587.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9780	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	0.00	0.00	152.18	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%
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	0.00	152.18	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	152.18	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)
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	4,000.00	13,500.00	(13,500.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	4,000.00	13,500.00	(13,500.00)	New
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	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	(4,000.00)	(13,500.00)		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	36,587.00
Total, Restricted Balance		36,587.00

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	8,559,620.00	8,059,620.00	6,807,197.05	9,859,771.00	1,800,151.00	19.9%
5) TOTAL REVENUES			8,559,620.00	8,059,620.00	6,807,197.05	9,859,771.00		
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	37,800.00	37,800.00	11,890.00	39,430.00	(1,630.00)	-4.3%
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	7,155,802.00	7,155,802.00	6,858,520.57	7,155,802.00	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			7,193,602.00	7,193,602.00	6,870,210.57	7,195,232.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(633,982.00)	886,018.00	(63,013.52)	2,464,539.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,000.00	250,000.00	0.00	250,000.00	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			250,000.00	250,000.00	0.00	250,000.00		

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)			(383,982.00)	1,116,018.00	(63,013.52)	2,714,539.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,720,739.00	8,735,852.00		8,735,852.00	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)			7,720,739.00	8,735,852.00		8,735,852.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,720,739.00	8,735,852.00		8,735,852.00		
2) Ending Balance, June 30 (E + F1e)			7,336,757.00	9,851,870.00		11,450,391.00		
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	7,336,757.00	9,851,870.00		11,450,391.00		
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	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								
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	6,109,620.00	6,109,620.00	3,278,682.21	6,109,620.00	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	18,364.52	40,000.00	(10,000.00)	-20.0%
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	400,000.00	1,900,000.00	3,510,150.32	3,510,151.00	1,610,151.00	64.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,559,620.00	8,059,620.00	6,807,197.05	9,659,771.00	1,600,151.00	19.9%
TOTAL, REVENUES			6,559,620.00	8,059,620.00	6,807,197.05	9,659,771.00		

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%
QASDI/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	37,800.00	37,800.00	11,690.00	39,430.00	(1,630.00)	-4.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,800.00	37,800.00	11,690.00	39,430.00	(1,630.00)	-4.3%

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 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								
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	4,923,353.00	4,923,353.00	4,826,071.57	4,923,353.00	0.00	0.0%
Other Debt Service - Principal		7439	2,232,449.00	2,232,449.00	2,232,449.00	2,232,449.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,155,802.00	7,155,802.00	6,858,520.57	7,155,802.00	0.00	0.0%
TOTAL EXPENDITURES			7,193,602.00	7,193,602.00	6,870,210.57	7,195,232.00		

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	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7813	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 Sale of Bonds		8951	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			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	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)			250,000.00	250,000.00	0.00	250,000.00		

Resource	Description	2020/21
		Projected Year Totals
9010	Other Restricted Local	11,450,391.00
Total, Restricted Balance		<u>11,450,391.00</u>

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	125.00	125.00	22.08	125.00	0.00	0.0%
5) TOTAL, REVENUES			125.00	125.00	22.08	125.00		
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	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125.00	125.00	22.08	125.00		
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)			125.00	125.00	22.08	125.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,268.00	7,264.00		7,264.00	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)			7,268.00	7,264.00		7,264.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,268.00	7,264.00		7,264.00		
2) Ending Net Position, June 30 (E + F1e)			7,393.00	7,389.00		7,389.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9788	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	7,393.00	7,389.00		7,389.00		

2020-21 Second Interim
Retiree Benefit Fund
Revenues, Expenses and Changes in Net Position

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	125.00	125.00	22.08	125.00	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								
In-District Premiums/Contributions		8674	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%
TOTAL, OTHER LOCAL REVENUE			125.00	125.00	22.08	125.00	0.00	0.0%
TOTAL, REVENUES			125.00	125.00	22.08	125.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
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		8985	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		7851	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		6990	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		

		2020/21
Resource	Description	Projected Year Totals
Total, Restricted Net Position		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	2,500.00	2,500.00	498.97	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	498.97	2,500.00		
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	0.00	0.00	1,700.00	0.00	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			0.00	0.00	1,700.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	(1,201.03)	2,500.00		
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)			2,500.00	2,500.00	(1,201.03)	2,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	168,533.00	165,080.00		165,080.00	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			168,533.00	165,080.00		165,080.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			168,533.00	165,080.00		165,080.00		
2) Ending Net Position, June 30 (E + F1e)			169,033.00	167,580.00		167,580.00		
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	169,033.00	167,580.00		167,580.00		

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 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	2,500.00	2,500.00	498.97	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	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%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	498.97	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	498.97	2,500.00		

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%
OASD/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	0.00	0.00	1,700.00	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 EXPENSES			0.00	0.00	1,700.00	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)
DEPRECIATION								
Depreciation Expense		8900	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			0.00	0.00	1,700.00	0.00		
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		8970	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)	6,946.71	6,946.71	6,946.71	6,946.71	0.00	0%
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)	6,946.71	6,946.71	6,946.71	6,946.71	0.00	0%
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	18.97	18.97	18.97	18.97	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 A5a through A5f)	18.97	18.97	18.97	18.97	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,965.68	6,965.68	6,965.68	6,965.68	0.00	0%
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%

		Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
	Object		July	August	September	October	November	December	January	February		
A. BEGINNING CASH												
A. BEGINNING CASH			14,197,331.00	25,268,011.00	20,760,705.00	19,791,501.00	15,497,341.00	10,253,786.00	39,973,907.00	24,241,829.00		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019			1,185,520.00	2,482,220.00	2,911,631.00	2,133,936.00	2,482,220.00	2,133,936.00	2,133,936.00		
Property Taxes	8020-8079		1,185,520.00	27,019.00	1,088,172.00		120,739.00	28,564,300.00	1,213.00	0.00		
Miscellaneous Funds	8080-8099			(823,313.00)	(1,646,625.00)	(1,033,103.00)	(1,097,749.00)	(1,097,749.00)	(1,097,749.00)	(1,097,749.00)		
Federal Revenue	8100-8299			149,504.00	2,986,229.00	63,347.00	6,284.00	486,870.00	198,230.00			
Other State Revenue	8300-8599		17,390.00			138,778.00	286,380.00	70,889.00	697,765.00			
Other Local Revenue	8600-8799				770,445.00							
Interfund Transfers In	8810-8929		145,916.00	169,981.00	287,630.00	325,829.00	435,760.00	522,767.00	267,992.00	58,342.00		
All Other Financing Sources	8930-8979								4,000.00	9,500.00		
TOTAL RECEIPTS												
			1,348,826.00	708,711.00	5,968,071.00	2,406,482.00	1,885,360.00	31,029,097.00	2,205,387.00	1,104,029.00		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		2,619,231.00	2,761,520.00	2,945,512.00	2,767,317.00	2,764,165.00	94,590.00	5,529,243.00	2,775,087.00		
Classified Salaries	2000-2999		728,928.00	730,317.00	793,020.00	801,817.00	844,664.00	88,366.00	1,559,785.00	830,910.00		
Employee Benefits	3000-3999		1,323,835.00	1,388,130.00	1,429,967.00	1,397,750.00	1,340,141.00	59,990.00	2,729,569.00	1,395,912.00		
Books and Supplies	4000-4999		88,371.00	309,446.00	746,031.00	1,031,142.00	1,400,677.00	243,128.00	522,125.00	172,271.00		
Services	5000-5999		486,766.00	502,864.00	890,190.00	555,900.00	720,494.00	558,569.00	672,878.00	924,489.00		
Capital Outlay	6000-6599											
Other Outgo	7000-7499		205,075.00		39,157.00	5,124.00	177,160.00	3,616.00	975.00	32,718.00		
Interfund Transfers Out	7500-7629					(44,547.00)			(99.00)	644.00		
All Other Financing Uses	7630-7699											
TOTAL DISBURSEMENTS												
			5,452,206.00	5,672,277.00	6,843,877.00	6,514,503.00	7,247,301.00	1,048,259.00	11,014,576.00	6,132,031.00		
D. BALANCE SHEET ITEMS												
Assets and Deferred Outflows												
Cash Not in Treasury	9111-9199											
Accounts Receivable	9200-9299		2,614,425.00	523,462.00	241,300.00	1,924,235.00	110,855.00	26,117.00	77,138.00	42,470.00		
Due From Other Funds	9310											
Stores	9320											
Prepaid Expenditures	9330											
Other Current Assets	9340											
Deferred Outflows of Resources	9490											
SUBTOTAL												
Liabilities and Deferred Inflows		0.00	2,614,425.00	523,462.00	241,300.00	1,924,235.00	110,855.00	26,117.00	77,138.00	42,470.00		
Accounts Payable	9500-9599		2,109,845.00	67,202.00	334,698.00	2,110,374.00	(7,531.00)	286,834.00	27.00	(30,159.00)		
Due To Other Funds	9610											
Current Loans	9640		(14,669,480.00)						7,000,000.00			
Unearned Revenues	9650											
Deferred Inflows of Resources	9690											
SUBTOTAL												
Nonoperating		0.00	(12,559,635.00)	67,202.00	334,698.00	2,110,374.00	(7,531.00)	286,834.00	7,000,027.00	(30,159.00)		
Suspense Clearing	9910											
TOTAL BALANCE SHEET ITEMS												
E. NET INCREASE/DECREASE (B - C + D)		0.00	15,174,060.00	456,260.00	(93,398.00)	(186,139.00)	118,386.00	(260,717.00)	(6,922,889.00)	72,629.00		
F. ENDING CASH (A + E)			11,070,880.00	(4,507,306.00)	(969,204.00)	(4,294,160.00)	(5,243,555.00)	29,720,121.00	(15,732,078.00)	(4,955,373.00)		
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			25,268,011.00	20,760,705.00	19,791,501.00	15,497,341.00	10,253,786.00	39,973,907.00	24,241,829.00	19,286,456.00		

Second Interim
2020-21 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Western Placer Unified
Placer County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	19,286,456.00	12,031,226.00	19,320,010.00	13,117,230.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes	2,482,220.00	2,133,936.00	2,133,936.00	590,573.00			23,989,584.00	23,989,584.00
Miscellaneous Funds	(2,043,491.00)	(1,022,052.00)	(1,022,052.00)	(1,260,180.00)		1.00	54,721,735.00	54,721,735.00
Federal Revenue	207,905.00	92,468.00	52,608.00	4,824,389.00			(13,241,811.00)	(13,241,811.00)
Other State Revenue		925,018.00	0.00	4,120,905.00			9,085,214.00	9,085,214.00
Other Local Revenue	323,460.00	311,386.00	281,364.00	1,846,075.00		(1.00)	7,009,980.00	7,009,980.00
Interfund Transfers In			0.00				4,956,501.00	4,956,501.00
All Other Financing Sources							13,500.00	13,500.00
TOTAL RECEIPTS	970,094.00	22,589,633.00	1,479,103.00	14,839,910.00	0.00	0.00	86,534,703.00	86,534,703.00
C. DISBURSEMENTS								
Certificated Salaries	2,876,777.00	2,853,361.00	2,840,469.00	3,179,020.00		(1.00)	34,006,291.00	34,006,291.00
Classified Salaries	886,110.00	820,916.00	818,316.00	1,057,221.00			9,960,370.00	9,960,370.00
Employee Benefits	1,376,630.00	1,363,907.00	1,368,174.00	4,969,476.00		1.00	20,123,582.00	20,123,582.00
Books and Supplies	724,821.00	183,613.00	194,594.00	3,730,914.00		0.00	9,347,133.00	9,347,133.00
Services	429,833.00	460,227.00	474,858.00	2,768,664.00		0.00	9,445,732.00	9,445,732.00
Capital Outlay				141,086.00		0.00	399,836.00	399,836.00
Other Outgo		418.00	28,355.00	2,038,691.00			2,228,537.00	2,228,537.00
Interfund Transfers Out				25,360.00			25,360.00	25,360.00
All Other Financing Uses				0.00			0.00	0.00
TOTAL DISBURSEMENTS	6,294,171.00	5,682,442.00	5,724,766.00	17,910,432.00	0.00	0.00	85,536,841.00	85,536,841.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	
Accounts Receivable	(1,931,153.00)	(1,953,561.00)	(1,953,443.00)	(4,418,686.00)		0.00	(4,696,841.00)	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	(1,931,153.00)	(1,953,561.00)	(1,953,443.00)	(4,418,686.00)	0.00	0.00	(4,696,841.00)	
Liabilities and Deferred Inflows								
Accounts Payable	0.00	(4,634.00)	3,674.00	(5,007,249.00)			(136,919.00)	
Due To Other Funds							0.00	
Current Loans		7,669,480.00					0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	7,664,846.00	3,674.00	(5,007,249.00)	0.00	0.00	(136,919.00)	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	(1,931,153.00)	(9,618,407.00)	(1,957,117.00)	588,563.00	0.00	0.00	(4,559,922.00)	
E. NET INCREASE/DECREASE (B - C + D)	(7,255,230.00)	7,288,784.00	(6,202,780.00)	(2,481,959.00)	0.00	0.00	(3,562,060.00)	997,862.00
F. ENDING CASH (A + E)	12,031,226.00	19,320,010.00	13,117,230.00	10,635,271.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							10,635,271.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH										
B. RECEIPTS			10,635,271.00	11,022,987.00	8,036,859.00	5,239,259.00	4,020,742.00	1,063,366.00	31,119,530.00	19,129,400.00
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS			1,651,013.00	859,920.00	1,516,028.00	2,940,990.00	1,968,882.00	31,218,169.00	2,197,454.00	2,335,142.00
C. DISBURSEMENTS										
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Services										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS			5,744,025.00	6,255,521.00	6,173,440.00	5,926,580.00	6,122,495.00	901,287.00	11,264,696.00	5,824,364.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL			0.00	590,573.00	2,476,673.00	2,194,511.00	3,877,446.00	1,188,706.00	77,138.00	42,470.00
Liabilities and Deferred Inflows										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL			0.00	590,573.00	2,476,673.00	2,194,511.00	3,877,446.00	1,188,706.00	77,138.00	42,470.00
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS			0.00	590,573.00	2,476,673.00	2,194,511.00	3,877,446.00	1,188,706.00	77,138.00	42,470.00
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

238

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		15,712,808.00	10,688,289.00	24,181,784.00	19,456,036.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,614,143.00	2,265,868.00	2,265,868.00	2,614,143.00		(1.00)	26,569,411.00	26,569,411.00
Property Taxes	8020-8079		20,148,877.00	53,247.00	4,937,552.00			54,721,735.00	54,721,735.00
Miscellaneous Funds	8080-8099	(2,043,491.00)	(1,022,052.00)	(1,022,052.00)	(1,669,737.00)			(13,242,084.00)	(13,242,084.00)
Federal Revenue	8100-8299	52,883.00	23,520.00	13,381.00	1,447,335.00		1.00	2,310,926.00	2,310,926.00
Other State Revenue	8300-8599		783,298.00		3,726,006.00		0.00	5,936,000.00	5,936,000.00
Other Local Revenue	8600-8799	329,513.00	317,213.00	266,255.00	555,873.00		(1.00)	5,049,252.00	5,049,252.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		953,048.00	22,516,724.00	1,576,699.00	11,611,172.00	0.00	(1.00)	81,345,240.00	81,345,240.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,919,640.00	2,928,706.00	2,929,951.00	3,238,675.00		0.00	35,053,922.00	35,053,922.00
Classified Salaries	2000-2999	901,259.00	899,238.00	872,548.00	1,075,467.00		1.00	10,618,294.00	10,618,294.00
Employee Benefits	3000-3999	1,486,329.00	1,478,526.00	1,474,817.00	4,534,473.00		1.00	20,702,043.00	20,702,043.00
Books and Supplies	4000-4999	197,129.00	137,240.00	195,974.00	1,900,188.00		(3.00)	3,608,211.00	3,608,211.00
Services	5000-5999	480,479.00	593,446.00	795,297.00	2,001,897.00		2.00	9,034,466.00	9,034,466.00
Capital Outlay	6000-6599	4,789.00	358.00		3,212.00		(4.00)	57,955.00	57,955.00
Other Outgo	7000-7499			29,953.00	1,812,115.00			2,029,220.00	2,029,220.00
Interfund Transfers Out	7600-7629				487,437.00			487,437.00	487,437.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		5,999,625.00	6,027,514.00	6,298,540.00	15,053,464.00	0.00	(3.00)	81,591,548.00	81,591,548.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	22,058.00	(350.00)	(232.00)	(3,828,113.00)		(1.00)	6,666,996.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		22,058.00	(350.00)	(232.00)	(3,828,113.00)	0.00	(1.00)	6,666,996.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599		(4,635.00)	3,675.00	(5,007,249.00)		4.00	(136,918.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640		3,000,000.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	2,965,365.00	3,675.00	(5,007,249.00)	0.00	4.00	(136,918.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		22,058.00	(2,995,715.00)	(3,907.00)	1,179,136.00	0.00	(5.00)	6,803,914.00	
E. NET INCREASE/DECREASE (B - C + D)		(5,024,519.00)	13,493,495.00	(4,725,748.00)	(2,263,156.00)	0.00	(3.00)	6,557,606.00	(246,308.00)
F. ENDING CASH (A + E)		10,688,289.00	24,181,784.00	19,456,036.00	17,192,881.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								17,192,877.00	

Description	Object Codes	Projected Year Totals (Form 011) (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	64,382,484.00	4.01%	66,962,038.00	3.14%	69,066,736.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,301,379.00	0.00%	1,301,379.00	0.00%	1,301,379.00
4. Other Local Revenues	8600-8799	1,646,794.00	8.80%	1,791,794.00	0.00%	1,791,794.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,500.00	-100.00%	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	(11,063,532.00)	3.25%	(11,423,004.00)	3.85%	(11,863,119.00)
6. Total (Sum lines A1 thru A5c)		56,280,625.00	4.18%	58,632,207.00	2.84%	60,296,790.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,356,117.00		29,783,879.00
b. Step & Column Adjustment				484,351.00		494,142.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				943,411.00		200,372.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,356,117.00	5.04%	29,783,879.00	2.33%	30,478,393.00
2. Classified Salaries						
a. Base Salaries				6,073,739.00		6,649,117.00
b. Step & Column Adjustment				85,964.00		58,568.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				489,414.00		111,095.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,073,739.00	9.47%	6,649,117.00	2.55%	6,818,780.00
3. Employee Benefits	3000-3999	12,877,866.00	5.38%	13,570,448.00	8.52%	14,726,276.00
4. Books and Supplies	4000-4999	4,485,421.00	-39.15%	2,729,206.00	-7.70%	2,519,081.00
5. Services and Other Operating Expenditures	5000-5999	5,685,992.00	12.52%	6,398,008.00	0.00%	6,398,008.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	230,075.00	-89.13%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,016,885.00)	-14.35%	(871,006.00)	0.00%	(871,006.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,360.00	1822.07%	487,437.00	7.85%	525,713.00
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)		56,767,685.00	3.62%	58,822,089.00	3.14%	60,670,245.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(487,060.00)		(189,882.00)		(373,455.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		13,022,360.00		12,535,300.00		12,345,418.00
2. Ending Fund Balance (Sum lines C and D1)		12,535,300.00		12,345,418.00		11,971,963.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,576,221.00				
2. Unassigned/Unappropriated	9790	9,954,079.00		12,345,418.00		11,971,963.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,535,300.00		12,345,418.00		11,971,963.00

Description	Object Codes	Projected Year Totals (Form 011) (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	2,576,221.00		0.00		0.00
c. Unassigned/Unappropriated	9790	9,954,079.00		12,345,418.00		11,971,963.00
(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	727,056.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,257,356.00		12,345,418.00		11,971,963.00
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.						
B1d 21-22: 1.0 Principal, 1.0 VP and 1.0 Counselor for new high school, 1.0 FTE nurse and .10 FTE Psychologist, budget for elementary music & science positions that were left vacant in 20-21, increase sub teacher budgets that were much lower than normal in 20-21. 22-23: Increase 2.0 teacher FTE and 1.0 Counselor. B2d 21-22: 9.5 classified FTE for new high school, increase classified sub, summer school and OT budgets that were much lower than normal in 20-21. 22-23: Add 2.0 Technology Techs that were funded through restricted in 20-21 and 21-22.						

Description	Object Codes	Projected Year Totals (Form 011) (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	1,087,024.00	0.00%	1,087,024.00	0.00%	1,087,024.00
2. Federal Revenues	8100-8299	9,085,214.00	-74.56%	2,310,926.00	0.00%	2,310,926.00
3. Other State Revenues	8300-8599	5,708,601.00	-18.81%	4,634,621.00	-4.07%	4,445,812.00
4. Other Local Revenues	8600-8799	3,309,707.00	-1.58%	3,257,458.00	0.00%	3,257,458.00
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	11,063,532.00	3.25%	11,423,004.00	3.85%	11,863,119.00
6. Total (Sum lines A1 thru A5c)		30,254,078.00	-24.93%	22,713,033.00	1.11%	22,964,339.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,650,174.00		5,270,044.00
b. Step & Column Adjustment				89,910.00		84,321.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(470,040.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,650,174.00	-6.73%	5,270,044.00	1.60%	5,354,365.00
2. Classified Salaries						
a. Base Salaries				3,886,631.00		3,969,177.00
b. Step & Column Adjustment				54,616.00		55,568.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				27,930.00		(111,095.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,886,631.00	2.12%	3,969,177.00	-1.40%	3,913,650.00
3. Employee Benefits	3000-3999	7,245,716.00	-1.58%	7,131,595.00	2.94%	7,341,299.00
4. Books and Supplies	4000-4999	4,861,712.00	-81.92%	879,005.00	0.00%	879,005.00
5. Services and Other Operating Expenditures	5000-5999	3,759,740.00	-29.88%	2,636,458.00	-5.69%	2,486,458.00
6. Capital Outlay	6000-6999	349,836.00	-96.08%	13,713.00	0.00%	13,713.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,004,220.00	0.00%	2,004,220.00	0.00%	2,004,220.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,011,127.00	-14.43%	865,247.00	0.00%	865,248.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,769,156.00	-20.85%	22,769,459.00	0.39%	22,857,958.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,484,922.00		(56,426.00)		106,381.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,884,651.00		3,369,573.00		3,313,147.00
2. Ending Fund Balance (Sum lines C and D1)		3,369,573.00		3,313,147.00		3,419,528.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,369,573.00		3,313,147.00		3,419,528.00
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,369,573.00		3,313,147.00		3,419,528.00

Description	Object Codes	Projected Year Totals (Form 011) (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.						
B1d: Eliminate expenditures associated with carryover and one-time programs, including CARES and GEER funds; add 1.0 FTE Speech/Language Pathologist. B2d 21-22: Eliminate expenditures associated with carryover and one-time programs, add 1.0 FTE Behavior Analyst and .77 Paraprofessional; fill .70 Paraprofessional position that was kept vacant in 20-21. 22-23: Reduce for two Technology Tech positions that will be funded from unrestricted funds.						

Description	Object Codes	Projected Year Totals (Form 011) (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	65,469,508.00	3.94%	68,049,062.00	3.09%	70,153,760.00
2. Federal Revenues	8100-8299	9,085,214.00	-74.56%	2,310,926.00	0.00%	2,310,926.00
3. Other State Revenues	8300-8599	7,009,980.00	-15.32%	5,936,000.00	-3.18%	5,747,191.00
4. Other Local Revenues	8600-8799	4,956,501.00	1.87%	5,049,252.00	0.00%	5,049,252.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,500.00	-100.00%	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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		86,534,703.00	-6.00%	81,345,240.00	2.36%	83,261,129.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,006,291.00		35,053,923.00
b. Step & Column Adjustment				574,261.00		578,463.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				473,371.00		200,372.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,006,291.00	3.08%	35,053,923.00	2.22%	35,832,758.00
2. Classified Salaries						
a. Base Salaries				9,960,370.00		10,618,294.00
b. Step & Column Adjustment				140,580.00		114,136.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				517,344.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,960,370.00	6.61%	10,618,294.00	1.07%	10,732,430.00
3. Employee Benefits	3000-3999	20,123,582.00	2.87%	20,702,043.00	6.60%	22,067,575.00
4. Books and Supplies	4000-4999	9,347,133.00	-61.40%	3,608,211.00	-5.82%	3,398,086.00
5. Services and Other Operating Expenditures	5000-5999	9,445,732.00	-4.35%	9,034,466.00	-1.66%	8,884,466.00
6. Capital Outlay	6000-6999	399,836.00	-84.07%	63,713.00	0.00%	63,713.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,234,295.00	-9.18%	2,029,220.00	0.00%	2,029,220.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,758.00)	0.02%	(5,759.00)	-0.02%	(5,758.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	25,360.00	1822.07%	487,437.00	7.85%	525,713.00
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)		85,536,841.00	-4.61%	81,591,548.00	2.37%	83,528,203.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		997,862.00		(246,308.00)		(267,074.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		14,907,011.00		15,904,873.00		15,658,565.00
2. Ending Fund Balance (Sum lines C and D1)		15,904,873.00		15,658,565.00		15,391,491.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
b. Restricted	9740	3,369,573.00		3,313,147.00		3,419,528.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,576,221.00		0.00		0.00
2. Unassigned/Unappropriated	9790	9,954,079.00		12,345,418.00		11,971,963.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,904,873.00		15,658,565.00		15,391,491.00

Description	Object Codes	Projected Year Totals (Form 011) (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	2,576,221.00		0.00		0.00
c. Unassigned/Unappropriated	9790	9,954,079.00		12,345,418.00		11,971,963.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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	727,056.00		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)		13,257,356.00		12,345,418.00		11,971,963.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.50%		15.13%		14.33%
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?	No					
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)		6,946.71		6,946.71		7,061.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		85,536,841.00		81,591,548.00		83,528,203.00
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)		85,536,841.00		81,591,548.00		83,528,203.00
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)		2,566,105.23		2,447,746.44		2,505,846.09
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)		2,566,105.23		2,447,746.44		2,505,846.09
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 A1, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	6,946.71	6,946.71		
Charter School	0.00	0.00		
Total ADA	6,946.71	6,946.71	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	6,946.71	6,946.71		
Charter School				
Total ADA	6,946.71	6,946.71	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	6,922.69	7,061.14		
Charter School				
Total ADA	6,922.69	7,061.14	2.0%	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		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	7,034	7,034		
Charter School				
Total Enrollment	7,034	7,034	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	7,209	7,209		
Charter School				
Total Enrollment	7,209	7,209	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	7,209	7,353		
Charter School				
Total Enrollment	7,209	7,353	2.0%	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	6,667	6,979	
Charter School			
Total ADA/Enrollment	6,667	6,979	95.5%
Second Prior Year (2018-19)			
District Regular	6,779	7,081	
Charter School			
Total ADA/Enrollment	6,779	7,081	95.7%
First Prior Year (2019-20)			
District Regular	6,947	7,206	
Charter School	0		
Total ADA/Enrollment	6,947	7,206	96.4%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	6,947	7,034		
Charter School	0			
Total ADA/Enrollment	6,947	7,034	98.8%	Not Met
1st Subsequent Year (2021-22)				
District Regular	6,923	7,209		
Charter School				
Total ADA/Enrollment	6,923	7,209	96.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	7,061	7,353		
Charter School				
Total ADA/Enrollment	7,061	7,353	96.0%	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)

20-21 ADA is funded at actual 19-20 P-1 ADA. Unfortunately, since enrollment has decreased in 20-21, this reflects a higher-than-normal ratio of ADA to enrollment.

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2020-21)	78,549,541.00	78,711,319.00	0.2%	Met
1st Subsequent Year (2021-22)	78,503,751.00	81,291,146.00	3.6%	Not Met
2nd Subsequent Year (2022-23)	78,321,092.00	83,224,311.00	6.3%	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)

21-22 includes a 3.84% COLA in addition to an increase in the District's unduplicated count (reflected in 20-21 second interim). 22-23 includes an additional 1.28% 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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	44,217,611.40	51,514,121.98	85.8%
Second Prior Year (2018-19)	45,779,469.28	52,103,937.40	87.9%
First Prior Year (2019-20)	47,042,207.44	53,048,320.02	88.7%
	Historical Average Ratio:		87.5%

	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):	84.5% to 90.5%	84.5% to 90.5%	84.5% to 90.5%

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	47,307,722.00	56,742,325.00	83.4%	Not Met
1st Subsequent Year (2021-22)	50,003,444.00	58,334,652.00	85.7%	Met
2nd Subsequent Year (2022-23)	52,023,449.00	60,144,532.00	86.5%	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)

The current year includes over \$4 million in COVID-19 funds. While some of this is spent on salaries and benefits, much more of it is spent on supplies. Therefore, this ratio is skewed in 20-21.

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)	6,825,536.00	9,085,214.00	33.1%	Yes
1st Subsequent Year (2021-22)	2,306,891.00	2,310,926.00	0.2%	No
2nd Subsequent Year (2022-23)	2,306,891.00	2,310,926.00	0.2%	No

Explanation:
(required if Yes)

\$2.255 million in ESSER II funds were recently awarded.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	6,661,067.00	7,009,980.00	5.2%	Yes
1st Subsequent Year (2021-22)	5,747,191.00	5,936,000.00	3.3%	No
2nd Subsequent Year (2022-23)	5,747,191.00	5,747,191.00	0.0%	No

Explanation:
(required if Yes)

Budgeted 18-19 and 20-21 CTEIG funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	5,294,549.00	4,956,501.00	-6.4%	Yes
1st Subsequent Year (2021-22)	5,162,300.00	5,049,252.00	-2.2%	No
2nd Subsequent Year (2022-23)	5,162,300.00	5,049,252.00	-2.2%	No

Explanation:
(required if Yes)

Reduced budgeted 20-21 co-curricular funds by \$285k.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	9,350,700.00	9,347,133.00	0.0%	No
1st Subsequent Year (2021-22)	3,586,237.00	3,608,211.00	0.6%	No
2nd Subsequent Year (2022-23)	3,401,237.00	3,398,066.00	-0.1%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	9,181,942.00	9,445,732.00	2.9%	No
1st Subsequent Year (2021-22)	8,727,381.00	9,034,466.00	3.5%	No
2nd Subsequent Year (2022-23)	8,727,381.00	8,884,466.00	1.8%	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)	18,781,152.00	21,051,695.00	12.1%	Not Met
1st Subsequent Year (2021-22)	13,216,382.00	13,296,178.00	0.6%	Met
2nd Subsequent Year (2022-23)	13,216,382.00	13,107,369.00	-0.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	18,532,642.00	18,792,865.00	1.4%	Met
1st Subsequent Year (2021-22)	12,313,618.00	12,642,677.00	2.7%	Met
2nd Subsequent Year (2022-23)	12,128,518.00	12,282,552.00	1.3%	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)

\$2.255 million in ESSER II funds were recently awarded.

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Budgeted 18-19 and 20-21 CTEIG funds.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

Reduced budgeted 20-21 co-curricular funds by \$285k.

- 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	2,355,726.00	2,205,179.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		2,205,179.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input checked="" type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

We are basing the calculation on the district's 2019-20 total general fund expenditures and transfers out, excluding STRS on-behalf payments. The actual contribution will be determined at year-end when total 20-21 expenditures and transfers out are known.

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A 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)	15.5%	15.1%	14.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	5.0%	4.8%

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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(487,060.00)	56,767,685.00	0.9%	Met
1st Subsequent Year (2021-22)	(189,882.00)	58,822,089.00	0.3%	Met
2nd Subsequent Year (2022-23)	(373,455.00)	60,670,245.00	0.6%	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)		15,904,873.00	Met
1st Subsequent Year (2021-22)		15,658,565.00	Met
2nd Subsequent Year (2022-23)		15,391,491.00	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)		10,635,271.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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.)	6,947	6,947	7,061
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

	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 011, objects 1000-7999) (Form MYPI, Line B11)	85,536,841.00	81,591,548.00	83,528,203.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	85,536,841.00	81,591,548.00	83,528,203.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,566,105.23	2,447,746.44	2,505,846.09
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)	2,566,105.23	2,447,746.44	2,505,846.09

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)	2,576,221.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,954,079.00	12,345,418.00	11,971,963.00
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)	0.00	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)	727,056.00		
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)	13,257,356.00	12,345,418.00	11,971,963.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.50%	15.13%	14.33%
District's Reserve Standard (Section 10B, Line 7):	2,566,105.23	2,447,746.44	2,505,846.09
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 MYP1 exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYP1 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)	(11,294,159.00)	(11,063,532.00)	-2.0%	(230,627.00)	Met
1st Subsequent Year (2021-22)	(11,780,035.00)	(11,054,467.00)	-6.2%	(725,568.00)	Not Met
2nd Subsequent Year (2022-23)	(12,192,634.00)	(11,644,582.00)	-4.5%	(548,052.00)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	13,500.00	New	13,500.00	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	185,533.00	25,360.00	-86.3%	(160,173.00)	Not Met
1st Subsequent Year (2021-22)	487,437.00	487,437.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	525,712.00	525,713.00	0.0%	1.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

In addition to NPS/NPA savings seen in 20-21 and budgeted forward, the 21-22 budget includes \$188,809 in state Early Intervention Preschool funds.

- 1b. NOT MET - The projected transfers in to 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)

\$13,500 was transferred from Fund 40 to Fund 01 for two small projects.

- 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)

Due to COVID, the Cafeteria fund has received significantly greater revenue than budgeted previously, eliminating the need for a General Fund contribution in the current year..

- 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 commitments¹ 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:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	See below			
General Obligation Bonds		51/861x	51/743x	114,725
Supp Early Retirement Program		01/0000/8xxx	01/0000/7439	205,180
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

2015 Refunding Mello-Roos Bonds	49/8622	49/743x	9,834,612
Series 2016 Refunding COP	49/8622	49/743x	66,155,000
Series 2017 Refunding COP	49/8622	49/743x	50,310,000
Series 2019 Refunding COP	49/8622	49/743x	8,285,000
Series 2020 BAN CFD #1	21/8951	21/743x	18,545,000
Series 2020 BAN CFD #2	21/8951	21/743x	34,980,000
GAN Lease	21/8979	21/743x	18,887,598
TOTAL:			207,317,115

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				
General Obligation Bonds	9,238,133	7,429,851	7,430,676	7,431,851
Supp Early Retirement Program	205,180	205,180		
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

2015 Refunding Mello-Roos Bonds	886,365	885,333	882,999	881,472
Series 2016 Refunding COP	3,451,769	3,335,494	3,551,294	3,813,769
Series 2017 Refunding COP	2,505,038	2,585,238	2,458,638	2,249,688
Series 2019 Refunding COP	122,125	355,538	338,988	342,492
Series 2020 BAN CFD #1	0	341,022	370,900	370,900
Series 2020 BAN CFD #2	0	643,243	699,600	699,600
GAN Lease	0	504,058	457,080	457,080
Total Annual Payments:	16,408,610	16,284,957	16,190,175	16,246,852
Has total annual payment increased over prior year (2019-20)?	No	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?

Yes

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim (Form 01CSI, Item S7A)	Second Interim
7,109,917.00	14,637,337.00
4,709,190.00	4,873,213.00
2,400,727.00	9,764,124.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2020

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00
0.00	0.00
0.00	0.00

- 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)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

196,397.00	189,979.00
185,249.00	189,979.00
185,249.00	189,979.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

342,562.00	342,629.00
423,180.00	423,408.00
498,406.00	498,715.00

- d. Number of retirees receiving OPEB benefits

Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

21	21
21	21
21	21

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

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

First Interim (Form 01CSI, Item S7B)	Second Interim

- 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	348.0	356.5	358.5	361.5

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 CDE, 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

325,000

7. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
4,130,000	4,271,000	4,314,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
1.9%	3.4%	1.0%

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

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
484,000	521,000	549,000
1.6%	1.6%	1.6%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
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?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

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	217.6	224.3	234.8	234.8

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

107,000

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,436,000	1,587,000	1,587,000
\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
0.1%	10.5%	0.0%

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?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

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Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
130,000	137,000	142,000
1.4%	1.4%	1.4%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
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	59.6	61.2	63.3	63.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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")

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

60,780

4. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Yes	Yes	Yes
	560,000	576,000	576,000
	\$14,424 per FTE cap	\$14,424 per FTE cap	\$14,424 per FTE cap
	1.3%	2.9%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Yes	Yes	Yes
	162,470	74,477	44,235
	2.7%	1.2%	0.7%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Yes	Yes	Yes
	111,707	111,707	111,707
	1.0%	0.0%	0.0%

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?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

Yes

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)

John Adams Academy charter opened a new school in our boundaries this year. We do not yet know the impact, if any, on our enrollment.

End of School District Second Interim Criteria and Standards Review