

*****GOVERNOR'S EXECUTIVE ORDER N-25-20***
RE CORONAVIRUS COVID-19**

THIS MEETING WILL BE CONDUCTED PURSUANT TO THE PROVISIONS OF THE GOVERNOR'S EXECUTIVE ORDER WHICH SUSPENDS CERTAIN REQUIREMENTS OF THE RALPH M. BROWN ACT.

MEMBERS OF THE PUBLIC MAY PARTICIPATE REMOTELY AT THE JANUARY 21, 2021 MEETING VIA LIVESTREAM. THE LINK(S) WILL BE PROVIDE 24 HOURS PRIOR TO THE MEETING. PUBLIC COMMENT ON ITEMS NOT ON THE AGENDA WILL BE TAKEN VIA LIVESTREAM AT THE TIME INDICATED ON THE AGENDA. PUBLIC COMMENT ON SPECIFIC ITEMS ON THE AGENDA WILL BE TAKEN DURING THE TIME THAT ITEM IS DISCUSSED.

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION
REGULAR MEETING**

Trustees

Brian Swanson, Clerk

Cristy Dawson

John Paff

Carolyn Swanson

Jon Walton

Gabriella Giraldo, Student Representative

DATE: Thursday, January 21, 2021

TIME: 5:30 p.m. Closed Session
6:30 p.m. Open Session

LOCATION: **VIRTUAL MEETING**

Join Zoom Meeting

<https://pgusd.zoom.us/j/84536176294?pwd=amFNQVIyV0RSYVIHWnZUTmlmSzRpZz09>

Meeting ID: 845 3617 6294

Passcode: 229712

One tap mobile

+13126266799,,84536176294#,,,,*229712# US (Chicago)

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Dial by your location

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Meeting ID: 845 3617 6294

Passcode: 229712

Find your local number: <https://pgusd.zoom.us/u/kbVDFm3fvG>

Pacific Grove Unified School District Office

435 Hillcrest Avenue

Pacific Grove, CA 93950

The Board of Education welcomes you to its meetings, which are regularly scheduled for the first and third Thursdays of the month. Regular Board Meetings shall be adjourned by 10:00 pm, unless extended to a specific time determined by a majority of the Board. This meeting may be extended no more than once and may be adjourned to a later date. Individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating or documentation in accessible formats, should contact the Superintendent at least two days before the meeting date.

Any writings or documents that are public records and are provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 435 Hillcrest Avenue, Pacific Grove during normal business hours.

AGENDA AND ORDER OF BUSINESS

I. OPENING BUSINESS

A. Call to Order

B. Roll Call

C. Adoption of Agenda

Move: _____ Second: _____ Roll Call Vote: _____

Trustees: Dawson ___ B. Swanson ___ Paff ___ C. Swanson ___ Walton ___

II. CLOSED SESSION

A. Identify Closed Session Topics

The Board of Education will meet in Closed Session to consider matters appropriate for Closed Session in accordance with Education and Government Code.

1. Negotiations - Collective Bargaining Session planning and preparation with the PGTA for 2020-21 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Buck Roggeman, Song Chin-Bendib and Ralph Gómez Porras, for the purpose of giving direction and updates.
2. Negotiations - Collective Bargaining Session planning and preparation with the CSEA for 2020-21 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Billie Mankey, Song Chin-Bendib and Ralph Gómez Porras for the purpose of giving direction and updates.
3. Conference with Legal Counsel Regarding Existing Litigation pursuant to paragraph (1) of subdivision (d) of Government Code section 54956.9
Name of Case: Austin v. John Doe Monterey County Superior Court Case No. 20CV001686
4. Conference with Legal Counsel Regarding Anticipated Litigation
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code Section 54956.9: (1 case)

III. RECONVENE IN OPEN SESSION

A. Report action taken in Closed Session:

1. Negotiations - Collective Bargaining Session planning and preparation with the PGTA for 2020-21 [Government Code § 3549.1 (d)]
2. Negotiations - Collective Bargaining Session planning and preparation with the CSEA for 2020-21 [Government Code § 3549.1 (d)]
3. Conference with Legal Counsel regarding Existing Litigation pursuant to paragraph (1) of subdivision (d) of Government Code section 54956.9
Name of Case: Austin v. John Doe Monterey County Superior Court Case No. 20CV001686
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Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code Section 54956.9: (1 case)

B. Pledge of Allegiance

IV. BOARD ORGANIZATION: ELECTION OF BOARD PRESIDENT

A. Election of President to Serve for One-Year Period
(Note: nominations do not need a "second.")

Public comment:

V. COMMUNICATIONS

- A. Written Communication
- B. Board Member Comments
- C. Superintendent Report
- D. PGUSD Staff Comments (Non Agenda Items)

VI. INDIVIDUALS DESIRING TO ADDRESS THE BOARD

Public comment on any item of interest to the public that is within the Board's jurisdiction will be heard. The Board may limit comments to no more than three (3) minutes for each agenda or non-agenda item; a total time for public input on each item is 20 minutes, pursuant to Board Policy 9323. Public comment will also be allowed on each specific action item prior to Board action thereon. This meeting of the Board of Education is a business meeting of the Board, conducted in public. Please note that the Brown Act limits the Board's ability to respond to public comment. The Board may choose to direct items to the Administration for action or place an item on a future agenda.

VII. CONSENT AGENDA

Items listed under the Consent Agenda are considered to be routine and/or may have been discussed at a previous Board meeting. There is no discussion of these items prior to the Board vote unless a member of the Board requests specific items be discussed and/or removed from the Consent Agenda. Each item on the Consent Agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

- A. Minutes of January 7, 2021 Board Meeting 8
Recommendation: (Ralph Gómez Porras, Superintendent) Approval of minutes as presented.
- B. Certificated Assignment Order #11 15
Recommendation: (Billie Mankey, Director II of Human Resources) The Administration recommends adoption of Certificated Assignment Order #11.
- C. Classified Assignment Order #11 17
Recommendation: (Billie Mankey, Director II of Human Resources) The Administration recommends adoption of Classified Assignment Order #11.
- D. Acceptance of Donations 19
Recommendation: (Song Chin-Bendib, Assistant Superintendent) The Administration Recommends that the Board approve acceptance of the donations referenced below.
- E. Warrant Schedule No. 627 20
Recommendation: (Song Chin-Bendib, Assistant Superintendent) As Assistant Superintendent for Business Services, I certify that I have reviewed the attached warrants for consistency with the District's budget, and purchasing and accounting practices and therefore, recommend Board approval.
- F. School Accountability Report Cards 22
Recommendation: (Ani Silva, Director of Curriculum and Special Projects) The District Administration recommends that the Board review and approve the 2019-20 School Accountability Report Cards, which reflect the previous school year's data.
- G. Howard Carter Associates, Inc. Contract Change Order 001 83
Recommendation: (Matt Kelly, Director of Facilities and Transportation) The District Administration recommends the Board review and approve a no cost Contract Change Order (CCO) 001to Howard Carter and Associates, Inc. for the structural repairs at K&L Building at Pacific Grove High School.
- H. Electronic Equipment To Be Discarded 88
Recommendation: (Lito Garcia, Pacific Grove High School Principal) The District Administration recommends the Board review and approve the discard of an out of service copier at Pacific Grove High School.

- I. Contract for Service with Pacific West Water Purification, Inc. 90
Recommendation: (Lito Garcia, Pacific Grove High School Principal) The District Administration recommends the Board review and approve a contract for services with Pacific West Water Purification Inc. to provide installation and service to a reverse osmosis drinking water system at Pacific Grove High School.

Move: _____ Second: _____ Roll Call Vote: _____

Trustees: Dawson ___ B. Swanson ___ Paff ___ C. Swanson ___ Walton ___

VIII. ACTION/DISCUSSION

- A. 2019-2020 Financial Audit Report and Measures A Financial & Performance Audit Report 94
Recommendation: (Song Chin-Bendib, Assistant Superintendent) The District Administration recommends that the Board review and accept the 2019-2020 Financial Audit and Measures A Financial & Performance Audit reports as presented.

Move: _____ Second: _____ Roll Call Vote: _____

Trustees: Dawson ___ B. Swanson ___ Paff ___ C. Swanson ___ Walton ___

- B. Measure D - Series A - Year 1 - Priority Projects 236
Recommendation: (Matt Kelly, Director of Facilities and Transportation) The District Administration recommends the Board review and approves the Measure D Priority Projects.

1. PGHS Intercom and Bell System
2. PGHS K&L Dry Rot and Termite Damage
3. PGHS Stadium Field Replacement
4. PGHS Stadium Track Resurfacing
5. Forest Grove Elementary Intercom and Bell System
6. PGUSD Grounds Department Mower
7. PGUSD HVAC COVID Replacement or Modification

Move: _____ Second: _____ Roll Call Vote: _____

Trustees: Dawson ___ B. Swanson ___ Paff ___ C. Swanson ___ Walton ___

- C. E-Waste Pacific Grove Unified School District Equipment 252
Recommendation: (Jonathan Mejia, Technology Systems Coordinator) The District Administration recommends the Board review and approve the surplus with the intent to E-Waste the attached list of equipment.

Move: _____ Second: _____ Roll Call Vote: _____

Trustees: Dawson ___ B. Swanson ___ Paff ___ C. Swanson ___ Walton ___

- D. Older Chromebook Fleet Surplus HP 11 G3 258
Recommendation: (Jonathan Mejia, Technology Systems Coordinator) The District Administration recommends the Board review and approve the surplus existing Older Chromebook Fleet Surplus HP 11 G3 models only.

Move: _____ Second: _____ Roll Call Vote: _____

Trustees: Dawson ___ B. Swanson ___ Paff ___ C. Swanson ___ Walton ___

- E. Revised Job Description for Classified Position Administrative Assistant IV 281
Recommendation: (Billie Mankey, Director II of Human Resources) The District Administration recommends the Board review and approve the proposed position updates and provide direction or recommendations which will allow us to begin recruitment.

Move: _____ Second: _____ Roll Call Vote: _____

Trustees: Dawson ___ B. Swanson ___ Paff ___ C. Swanson ___ Walton ___

- F. Board Calendar/Future Meetings 285
Recommendation: (Ralph Gómez Porras, Superintendent) The Administration recommends that the Board review and possibly modify meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.

Move: _____ Second: _____ Roll Call Vote: _____

Trustees: Dawson ___ B. Swanson ___ Paff ___ C. Swanson ___ Walton ___

IX. INFORMATION/DISCUSSION

- A. District Update on Response to COVID-19 288
Recommendation: (Ralph Gómez Porras, Superintendent) The District Administration will update the Board, staff and community on current District response and protocols to COVID-19.

Board Direction: _____

- B. Review of the Governor's Budget Proposal for 2021-22 289
Recommendation: (Song Chin-Bendib, Assistant Superintendent) The District Administration recommends the Board review the information provided regarding Governor Newsom's Budget Proposal for 2021-22.

Board Direction: _____

C. Future Agenda Items

Recommendation: (Ralph Gómez Porras, Superintendent) The Administration recommends that the Board review the list of future agenda items and direct Administration to add items to the list and/or schedule items for a particular agenda.

- Board requested a Special Board Meeting for Board Goals, Strategic Plan and Superintendent Goals (Tentative January 28, 2021)
- A member of the public requested Dual Language Elementary Program (March 18, 2021)
- Board requested an update about teacher housing (TBD)
- Board requested a presentation on Diversify Our Narrative (TBD)
- Board requested a renewed discussion about district solar panels (Spring 2021)
- A member of the public requested that the Board consider streaming all Board meetings after COVID conditions (Late April 2021)
- A member of the public requested the District review how to improve Distance Learning for students and families including (~~Late January~~ February 4, 2021):
 - Survey to families
 - Review of instructional minutes of the elementary schools
 - Review of grades and enrollment levels
 - Social Emotional Support of Students
- Board requested academic review of grades by grade level including AP for middle and high school (Early February)

Board Direction: _____

X. ADJOURNMENT

Next Board regular Board meeting: February 4, 2021 – VIRTUAL

PACIFIC GROVE UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION
Minutes of Regular Meeting of January 7, 2021 – VIRTUAL

I. OPENED BUSINESS

- A. Called to Order 5:32 p.m.

- B. Roll Call

	President:	Trustee Dawson
	Clerk:	Trustee Brian Swanson
	Trustees Present:	Trustee Paff
		Trustee Carolyn Swanson
		Trustee Walton
	Administration Present:	Superintendent Porras
		Asst. Superintendent Chin-Bendib
	Board Recorder:	Mandi Ackerman
	Student Board Member:	Gabriella Giraldo

C. Adopted Agenda

MOTION Paff/Brian Swanson to adopt agenda as presented.
Public comment: none
Motion CARRIED by roll call vote 5 – 0

II. CLOSED SESSION

- A. Identified Closed Session Topics
 1. Negotiations - Collective Bargaining Session planning and preparation with the PGTA for 2020-21 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Buck Roggeman, Song Chin-Bendib and Ralph Gómez Porras, for the purpose of giving direction and updates.
 2. Negotiations - Collective Bargaining Session planning and preparation with the CSEA for 2020-21 [Government Code § 3549.1 (d)] Executive session between the public school employer and its designated representatives, Billie Mankey, Song Chin-Bendib and Ralph Gómez Porras for the purpose of giving direction and updates.
 3. Conference with Legal Counsel regarding Existing Litigation pursuant to paragraph (1) of subdivision (d) of Government Code section 54956.9
Name of Case: Austin v. John Doe Monterey County Superior Court Case No. 20CV001686

- B. Public comment on Closed Session Topics

None.

- C. Adjourned to Closed Session 5:35 p.m.

III. RECONVENED IN OPEN SESSION

6:32 p.m.

A. Reported action taken in Closed Session:

1. Negotiations - Collective Bargaining Session planning and preparation with the PGTA for 2020-21 [Government Code § 3549.1 (d)]

The Board received information on this item.

2. Negotiations - Collective Bargaining Session planning and preparation with the CSEA for 2020-21 [Government Code § 3549.1 (d)]

The Board received information on this item.

3. Conference with Legal Counsel regarding Existing Litigation pursuant to paragraph (1) of subdivision (d) of Government Code section 54956.9
Name of Case: Austin v. John Doe Monterey County Superior Court Case No. 20CV001686

The Board received information on this item.

B. Pledge of Allegiance

Led By: Trustee Brian Swanson

Trustee Dawson resigned as Board President for the calendar year due to health concerns. She will remain Trustee of the Board. The Board will bring the election of the Board President to the next regular Board meeting on Thursday, January 21, 2021.

Trustee Brian Swanson directed the remainder of the meeting.

IV. COMMUNICATIONS

A. Board Member Comments

Trustee Dawson enjoyed the Pacific Grove Middle School Talent Show; said it was fabulous and gave her great faith in the future.

All Trustees wished Trustee Dawson good health and a speedy recovery.

Trustee Paff recognized Pacific Grove Middle School Music Teacher Barbara Priest for the Winter Concert; recognized the Pacific Grove High School Choir.

Pacific Grove High School Student Representative Garbiella Giraldo noted Leadership would not be meeting this quarter but that ASB continues to meet; no new updates to provide at this time.

Trustee Brian Swanson thanked the Elementary schools for their newsletters; recognized the Pacific Grove Middle School Talent Show.

B. Written Communication

Written communication received regarding homework and the Pacific Grove Middle School schedule.

C. Superintendent Report

Superintendent Porras thanked Trustee Dawson for her continued leadership; spoke about the field use, noting the public is following the rules; enjoyed the Pacific Grove Middle School Talent Show; thanked the entire District staff for doing a wonderful job.

D. PGUSD Staff Comments (Non Agenda Items)

Robert Down Elementary School Principal Sean Keller noted upcoming events including the Taste of India for take-out on January 13 to raise funds for the PTA, and Cocoa with Keller on January 19 for parents.

Forest Grove Elementary School Principal Buck Roggeman thanked the families who participated in the Distance Learning survey; recognized Forest Grove Elementary School Office Clerk Nancy DaSilva for the newsletters; will host a Principal Check-In on January 12.

Pacific Grove High School Principal Lito Garcia highlighted the upcoming student play *Check Please* on January 8.

Technology Systems Coordinator Jonathan Mejia spoke about the older Chromebook fleet, which will be brought to the Board to approve as surplus; noted the new Chromebook fleet would be disbursed to families.

Pacific Grove Middle School Principal Sean Roach recognized Pacific Grove Middle School Music Teachers Barbara Priest, JoLynne Costales and Brice Gamble for their recent events. Principal Roach spoke about the small group cohort and the intention to add more cohorts.

Pacific Grove Adult Education Principal Barbara Martinez recognized substitute teachers.

Trustee Paff asked Principal Garcia and Principal Roach if the schools do any activities around the inauguration. Both Principals noted the history teachers will likely incorporate the event into their lessons.

V. **INDIVIDUALS DESIRING TO ADDRESS THE BOARD**

None.

VI. CONSENT AGENDA

- A. Minutes of December 17, 2020 Board Meeting
- B. Certificated Assignment Order #10
- C. Classified Assignment Order #10
- D. Acceptance of Donations
- E. Approval of Total Compensation Systems, Inc. Contract for 2020-21 for Other Post Employment Benefits (OPEB) Actuarial Study
- F. Contract for Service with Linda Shingu, Speech and Language Specialist, Speech and Language Services
- G. Designation of Committee Representatives

Trustee Dawson said she has an issue with the Lead Teacher Stipend at Community High School, said she feels it is pricey and she would like it reviewed in negotiations.

The Board pulled items B and F to Action/Discussion.

MOTION Dawson/Paff to approve consent agenda items A, C-E, G, as presented.

Public comment: none

Motion CARRIED by roll call vote 5 – 0

VII. ACTION/DISCUSSION

- A. Consent Item B Certificated Assignment Order #10

Trustee Carolyn Swanson asked about the temporary teacher at Community High School. Director II of Human Resources Billie Mankey provided information regarding the position, recruitment and timing.

MOTION Paff/Dawson to approve the Certificated Assignment Order #10

Public comment: none

Motion CARRIED by roll call vote 5 – 0

- A. Consent Item F Contract for Service with Linda Shingu, Speech and Language Specialist, Speech and Language Services

Trustee Carolyn Swanson asked about Occupation Therapy noting issues last summer; asked about notice given to families, and asked about the candidate.

Director of Student Services Clare Davies provided additional information regarding Occupational Therapy, position and candidate.

MOTION Paff/Dawson to approve the Contract for Service with Linda Shingu, Speech and Language Specialist, Speech and Language Services.

Public comment:

Motion CARRIED by roll call vote 5 – 0

A. Pacific Grove High School Course Bulletin for the 2021-22 School Year

Public comment:

Pacific Grove High School Teacher Larry Haggquist said the Catalogue is a great document and appreciates the leadership of Principal Garcia, Assistant Principal Shane Steinback, and staff.

Pacific Grove High School Registrar Johanna Biondi recognized the counselor and support staff for their work on this item.

MOTION Dawson/ Carolyn Swanson to approve the Pacific Grove High School Course Catalogue for the 2021-22 school year.

Motion CARRIED by roll call vote 5 – 0

B. Board Calendar/Future Meetings

District Administration rescheduled the Employee Recognition, scheduled for January 21, 2021, to late Spring.

The Board directed Administration to reschedule the Special Board meeting, scheduled for January 28, 2021, to Saturday, January 30, 2021 beginning at 9:00 a.m.

MOTION Paff/Dawson to approve the Board meeting calendar, as amended.

Public comment: none

Motion CARRIED by roll call vote 5 – 0

VIII. INFORMATION/DISCUSSION

A. District Update on Response to COVID-19

Superintendent Porras provided a brief update, including a synopsis of the Governor’s plan.

Assistant Superintendent Chin-Bendib provided information on funding.

Public comment:

Heloisa Junqueira spoke about vaccinations, noting they will be unlikely by the end of the school year.

Pacific Grove Teacher’s Association President Shannon McCarty said she conducted a survey to teachers and noted that most TK-5 grade teachers prefer to be vaccinated before returning to in-person instruction.

Frank Rivera asked if employees will be required to receive a vaccine.

Superintendent Porras said the Governor did not mandate, and that the District has no plans to require vaccination of staff.

B. Review of District Enrollment Projections for 2021-22

Assistant Superintendent Chin-Bendib presented information on this item.

The Board discussed this item.

C. Review of July through November Property Tax Revenues and Overall Tax Projections for 2020-21 And Preliminary projections for 2021-22

Assistant Superintendent Chin-Bendib presented information on this item.

The Board discussed this item.

D. Measure D Projects

Director of Facilities and Transportation Matt Kelly provided information on this item.

The Board discussed this item and asked questions.

The Board directed Administration to bring a priority list to the upcoming meeting on Thursday, January 21, 2021 as an Action/Discussion item.

The Board added one hour to the Special Board meeting on Saturday, January 30, 2021 to include discussion of overall projects and planning.

Public comment:

Steve Thomas commended Director Kelly; said he hoped to see an upgrade to the HVAC systems at school sites. Director Kelly noted the HVAC systems were included in the plans.

MOTION Brian Swanson/Paff to extend the meeting until 10:15 p.m.

Public comment: none

Motion CARRIED by roll call vote 4 – 1

Trustee Carolyn Swanson voted against.

E. Future Agenda Items

- Board requested a Special Board Meeting for Board Goals, Strategic Plan and Superintendent Goals (Tentative January 28, 2021)
- A member of the public requested Dual Language Elementary Program (March 18, 2021)
- Board requested an update about teacher housing (TBD)
- Board requested a presentation on Diversify Our Narrative (TBD)
- Board requested a renewed discussion about district solar panels (Spring 2021)
- A member of the public requested that the Board consider streaming all Board meetings after COVID conditions (Late April 2021)
- A member of the public requested the District review how to improve Distance Learning for students and families including (Late January):
 - Survey to families
 - Review of instructional minutes of the elementary schools
 - Review of grades and enrollment levels
 - Social Emotional Support of Students
- Board requested academic review of grades by grade level including AP for middle and high school (Early February)

The Board discussed current items list and possible future agenda items.
No new items were added.

IX. ADJOURNED

10:14 p.m.

Approved and submitted:

Dr. Ralph Gómez Porras
Secretary to the Board

- Consent
- Information/Discussion
- Action/Discussion

SUBJECT: Certificated Assignment Order #11

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Billie Mankey, Director II, Human Resources

Page 1 of 3

RECOMMENDATION:

The administration recommends adoption of Certificated Assignment Order #11.

BACKGROUND:

Under Board Policies #4200 and #4211, the Human Resource Office is directed by the Superintendent and the Board of Education to employ the most highly qualified person available for each position. Recruitment and selection procedures include dissemination of vacancy announcements to newspapers, trade journals, the internet through the Pacific Grove Unified School District website, Monterey County Office of Education website and other recruitment websites in California. The recommendation to hire a selected candidate is made after weighing the information obtained by the complete application package, the interview process, and confidential reference checks. No inquiry is made with regard to the age, sex, race, color, religion, national origin, disability or sexual orientation.

INFORMATION:

Persons listed in the Certificated Assignment Order are being recommended to the Board of Education for employment in the District. No individual is recommended to the Board of Education for employment prior to receipt of the criminal background summary.

FISCAL IMPACT:

Funding has been approved and allocated for these items.

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
 CERTIFICATED PERSONNEL ASSIGNMENT ORDER NO. 11
 January 21, 2021**

NEW TEMPORARY SHORT TERM HIRE:

Jon Vickroy and Jessica Rice, PGMS In Person Daily Intervention Support for DL teachers and on-site Small Group Cohort Students, paid per time sheet at the Fully Credentialed Substitute Rate of \$150 per day. Position is subject to enrollment and programmatic needs and may be daily or intermittent during the time period of January 12, 2021 and ending on or before May 28, 2021.

Julie Mills, PGMS, 6th Grade Math Teacher, temporary, 1.0 FTE, Column V, Step 1, + MA effective January 19, 2021 through May 28, 2021 only (replaces retiree Brian Mello)

2020-2021 PGMS Sports Season 1

Employee	Coaching Assignment	FTE	Funding	Amount
Audrey Kitayama	Athletic Director	1.0	Unrestricted General Fund	\$3,054
Matt Davis	Boys' Volleyball	1.0	Unrestricted General Fund	\$1,243
Kristy Sebok	7 th Grade Girls' Volleyball	1.0	Unrestricted General Fund	\$1,336

RETIREMENT:

Jayne Lord, FGE EL Teacher, 1.0 FTE, retires effective July 23, 2021 after 30 years of successful service with the Pacific Grove Unified School District.

SUBSTITUTES:

Maytel Maier, PGMS daily sub for Darcy Tuinenga (Paternity LOA), paid per time sheet at the daily and fully credentialed sub rate of \$150/day through day 15 and \$167/day thereafter, effective January 5, 2021 through March 19, 2021 only.

Richard Owens, PGMS daily sub for Darcy Tuinenga (Paternity LOA), providing in person support to students and DL teacher, paid per time sheet at the daily emergency sub permit rate (\$137/day), W and TH, effective January 13, 2021 through March 19, 2021 only.

- Consent
- Information/Discussion
- Action/Discussion

SUBJECT: Classified Assignment Order #11

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Billie Mankey, Director II, Human Resources

Page 1 of 2

RECOMMENDATION:

The administration recommends adoption of Classified Assignment Order #11

BACKGROUND:

Under Board Policies #4200 and #4211, the Human Resource Office is directed by the Superintendent and the Board of Education to employ the most highly qualified person available for each position. Recruitment and selection procedures include dissemination of vacancy announcements to newspapers, trade journals, the internet through the Pacific Grove Unified School District website, Monterey County Office of Education website and other recruitment websites in California. The recommendation to hire a selected candidate is made after weighing the information obtained by the complete application package, the interview process, and confidential reference checks. No inquiry is made with regard to the age, sex, race, color, religion, national origin, disability or sexual orientation.

INFORMATION:

Persons listed in the Classified Assignment Order are being recommended to the Board of Education for employment in the District. No individual is recommended to the Board of Education for employment prior to receipt of the criminal background summary.

FISCAL IMPACT:

Funding has been approved and allocated for these items.

**PACIFIC GROVE UNIFIED SCHOOL DISTRICT
CLASSIFIED PERSONNEL ASSIGNMENT ORDER NO. 11
January 21, 2021**

Page 2 of 2

ADDITIONAL SHORT TERM ASSIGNMENT:

Laurie Weddington, PGHS Instructional Assistant (Special Education), short term increase from 6 hours per day to 7 hours per day, to support student in person learning, additional hour paid per time sheet, Range 31, Step G, effective January 4, 2021 and dependent upon student enrollment and DL program status.

LEAVE OF ABSENCE:

Natalie Montgomery, PGHS Instructional Assistant (Special Education), 6 hours per day, 180 day work calendar, requests an unpaid leave of absence to complete student teaching, effective January 11, 2021 through April 30, 2021 only

RETIREMENT:

Susan Lozada, PGAS Clerk III, 8 hrs./day/5 days per week, 11.5 month work calendar, effective April 1, 2021 after 37 years of successful service in the Pacific Grove Unified School District

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Acceptance of Donations

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Song Chin-Bendib, Assistant Superintendent for Business Services

RECOMMENDATION:

The Administration recommends that the Board approve acceptance of donations referenced below.

INFORMATION:

During the past month the following donations were received:

Forest Grove Elementary School

None

Robert H. Down Elementary School

None

Pacific Grove Middle School

None

Pacific Grove High School

James and Mary Riedel

Refrigerator (Student Resource Center)

Pacific Grove Community High School

None

Pacific Grove Adult School /Lighthouse Preschool & Preschool Plus Co-op

None

Pacific Grove Unified School District

None

- Consent
- Information/Discussion
- Action/Discussion
- Public Hearing

SUBJECT: Warrant Schedule 627

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Song Chin-Bendib, Assistant Superintendent for Business Services

RECOMMENDATION:

As Assistant Superintendent for Business Services, I certify that I have reviewed the attached warrants for consistency with the District’s budget, and purchasing and accounting practices and therefore, recommend Board approval.

BACKGROUND:

The attached listing of warrants identifies payments made by the District during the noted time period from December 1, 2020 through December 31, 2020.

INFORMATION:

Prior to the issuance of the warrants, District procedures have been followed to ensure the appropriateness of the item purchased, the correctness of the amount to be paid, and that funds were available within the appropriate budget. All necessary site, department, and district authorizations have been obtained.

Please note a full copy of the warrants are available by request.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

WARRANT SCHEDULE NO. 627

DECEMBER 2020

WARRANTS - PAYROLL

Certificated	Regular	12/04/20	\$	-
	Regular	12/10/20	\$	9,310.49
	Regular	12/13/20	\$	-
	Regular	12/23/20	\$	1,698,326.77
<u>Total Certificated</u>			<u>\$</u>	<u>1,707,637.26</u>
Other	Regular	12/04/20	\$	-
	Regular	12/10/20	\$	720.00
	Regular	12/13/20	\$	-
	Regular	12/23/20	\$	2,167.79
<u>Total Other</u>			<u>\$</u>	<u>2,887.79</u>
Classified	Regular	12/04/20	\$	-
	Regular	12/10/20	\$	2,482.88
	Regular	12/13/20	\$	-
	Regular	12/23/20	\$	637,434.26
<u>Total Classified</u>			<u>\$</u>	<u>639,917.14</u>
<u>TOTAL PAYROLL</u>			<u>\$</u>	<u>2,350,442.19</u>

WARRANTS - ACCOUNTS PAYABLE

Warrants	12591153	through	12591179	12/03/20	\$	172,610.84
Warrants	12592219	through	12592251	12/10/20	\$	66,859.54
Warrants	12593943	through	12593977	12/17/20	\$	55,494.95
Warrants	12594798	through	12594828	12/22/20	\$	37,329.47
<u>TOTAL ACCOUNTS PAYABLE</u>					<u>\$</u>	<u>332,294.80</u>

- Consent
- Information/Discussion
- Action/Discussion
- Public Hearing

SUBJECT: School Accountability Report Cards

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Ana Silva, Director Curriculum/Special Projects

RECOMMENDATION:

The District Administration recommends that the Board review and approve the 2019-2020 School Accountability Report Cards. SARC Reports reflect the previous school year’s data.

BACKGROUND:

California law requires that each school site prepare and make publicly available a School Accountability Report Card (or SARC). The law states that the SARC “Shall provide data by which parents can make meaningful comparisons between public schools enabling them to make informed decisions on which school to enroll their children”.

INFORMATION:

The information contained in these reports will enable you to gain a more accurate and realistic picture of qualities for each school in our district. The School Accountability Report Card for each school site is available by February 1 and is available on the California Department of Education website, as well as the PGUSD website at <http://pgusd.org/sarc-reports/>.

Along with information and data collected from California’s new accountability system, The California School Dashboard, the SARC Reports utilize data that pertains to State Priority 1 such as availability of instructional materials, appropriately assigned teacher assignments, and condition of facilities. Every year, schools must review SARC Reports with the School Board as a component of the local indicator in the California School Dashboard Accountability System.

FISCAL IMPACT:

None.

Forest Grove Elementary School

School Accountability Report Card

Reported Using Data from the 2019-2020 School Year

Published During 2020-2021

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About This School

School Contact Information (School Year 2020-2021)

Entity	Contact Information
School Name	Forest Grove Elementary School
Street	1065 Congress Ave.
City, State, Zip	Pacific Grove, CA 93950-4838
Phone Number	831.646.6560
Principal	Buck Roggeman
Email Address	broggeman@pgusd.org
Website	forestgrove.pgusd.org
County-District-School (CDS) Code	27661346026470

District Contact Information (School Year 2020-2021)

Entity	Contact Information
District Name	Pacific Grove Unified School District
Phone Number	831.646.6520
Superintendent	Ralph Porras
Email Address	rporras@pgusd.org
Website	www.pgusd.org

School Description and Mission Statement (School Year 2020-2021)

Forest Grove School seeks to provide a quality educational program for each of its students. We embrace the fact that the school serves students of different backgrounds, abilities and interests. We are committed to offering challenging programs in a positive educational environment that develops individual students to their greatest potential. This environment fosters mutual respect, communication and compassion within the entire school community.

Forest Grove’s Mission Statement was written with the belief that every child is entitled to an optimum learning and educational experience. Not stated, yet understood in this statement, is the fact that children have different educational needs and challenges at each grade level. Additionally, the staff has written Core Values statements which convey both the philosophy and the commitment of the faculty to the students, each other, parents, and the greater community.

Early primary grades (TK-2) focus on beginning reading, language arts and mathematical concepts and skills. Third grade is a transitional year between skill development and concept application. In language arts the transition is from learning to read to reading to learn. There is an emphasis on encouraging independent personal responsibility. The intermediate grades (3-5) emphasize core curriculum while focusing on preparing students for the transition to middle school. Forest Grove is committed to maximizing each child’s learning experience.

Student Enrollment by Grade Level (School Year 2019-2020)

Grade Level	Number of Students
Kindergarten	93
Grade 1	62
Grade 2	60
Grade 3	84
Grade 4	55
Grade 5	68
Total Enrollment	422

Student Enrollment by Student Group (School Year 2019-2020)

Student Group	Percent of Total Enrollment
Black or African American	2.4
American Indian or Alaska Native	0.9
Asian	11.6
Filipino	2.1
Hispanic or Latino	23.5
Native Hawaiian or Pacific Islander	0.7
White	55.5
Two or More Races	3.3
Socioeconomically Disadvantaged	20.4
English Learners	9.7
Students with Disabilities	13.3
Foster Youth	0.5
Homeless	

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials

Teachers	School 2018-19	School 2019-20	School 2020-21	District 2020-21
With Full Credential	30	31	33	141
Without Full Credential	0	0	0	0
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

Indicator	2018-19	2019-20	2020-21
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

*Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2020-2021)

Year and month in which data were collected: June 2019

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Benchmark Advance grades 3-5 adopted 2016-2017 and SuperKids adopted May 2014	Yes	0
Mathematics	Swun Math TK-5 adopted May 2019	Yes	0
Science	Macmillian McGraw Hill (08/09)	Yes	0
History-Social Science	Scott Foresman (06/07)	Yes	0

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

Forest Grove continues to have many improvements to its campus. During the summer of 2016, a \$500,000 parking and drop off reconstruction project was completed allowing for smoother traffic flow and improved access to the front of our school. Working with parent and staff volunteers, the playground area was painted and some games were added over the past two years. The learning environment has received several technology updates including class sets of Chromebooks in grades 3-5, six tablets in TK-2 classrooms, and video surveillance cameras. We expect the technology component of classrooms to continue to grow as funds from the educational technology bond become available. In 2018, we added two modular classrooms to house our expanding program offerings. A new playground was installed Summer of 2020.

School Facility Good Repair Status

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: December 2020

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Fair	Gutters need repair and replacement.
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	
Overall Rating	Good	

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students

Grades Three through Eight and Grade Eleven

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
English Language Arts/Literacy (grades 3-8 and 11)	69	N/A	78	N/A	50	N/A
Mathematics (grades 3-8 and 11)	58	N/A	65	N/A	39	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group

Grades Three through Eight and Grade Eleven (School Year 2019-2020)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019-2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and High School
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
Science (grades 5, 8 and high school)	46	N/A	52	N/A	30	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018-2019 school year.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2019-2020)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
5	N/A	N/A	N/A
7	N/A	N/A	N/A
9	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

Opportunities for Parental Involvement (School Year 2020-2021)

Parents and the community are an integral part of Forest Grove School. Teachers welcome and receive volunteers in their classrooms. School-wide functions (i.e. Back-to-School Night, Open House, holiday programs, Trunk or Treat, Ice Cream Social, Parent Conferences, Butterfly Parade and Bazaar, Family Game Night, and Falcon Fun Fest) are well attended. Forest Grove has an active Parent Teacher Association (PTA), English Language Advisory Committee (ELAC), and School Site Council (SSC). The PTA has sought to provide additional welcome to new parents (often military) into the Forest Grove community through the Falcon Friends program. Forest Grove has intensified its efforts to increase parent involvement in 2019-2020. These efforts include a series of parent education classes covering topics such Managing Your Child's Temper and Tantrums, Building Loving Sibling Relationships, and Preparing for Life's Transitions. These classes are offered in conjunction with Pacific Grove Adult Education. In addition, Forest Grove has morning Coffee with the Principal events where topics such as character development and efforts to prevent bullying are discussed. Forest Grove also held a school safety update for parents on the first day of school where more than 100 parents were in attendance as well as a morning meeting to discuss our social emotional learning program called the Toolbox. Parents are also given a voice in school decision making through their roles on the English Language Advisory Council.

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

(data collected between July through June, each full school year respectively)

Rate	School 2017-18	School 2018-19	District 2017-18	District 2018-19	State 2017-18	State 2018-19
Suspensions	1.2	1.1	2.7	1.8	3.5	3.5
Expulsions	0.0	0.0	0.0	0.0	0.1	0.1

Suspensions and Expulsions for School Year 2019-2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019-20	District 2019-20	State 2019-20
Suspensions	0.024	0.062	
Expulsions	0	0.0	

Note: The 2019-2020 suspensions and expulsions rate data are not comparable to prior year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to prior years.

School Safety Plan (School Year 2020-2021)

Forest Grove's comprehensive safety plan is reviewed each year by our site safety committee and the School Site Council. The plan was most recently reviewed in April 2020. We have adopted the "Big Five" approach to emergency response and all staff receives annual training on the five types of emergency response - shelter in place, evacuation, secure campus, lockdown-barricade, and drop-cover-hold on. Our comprehensive safety plan also contains our drill schedule, school rules, and an overview of the character development used at Forest Grove (Character Counts) and social emotional learning program (The Toolbox) used at Forest Grove. Our school has conducted distance learning only since March 13, 2020, and our COVID-19 School Operational Plan addresses our safety procedures during this time.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20
	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+
K	18	4	1		18	5	1		18		5	1
1	20	3	1		20	2			20	1	2	
2	22		3		21	1	3		20	1		2
3	24		3		21	1	2		16	5		
4	16	2	2		19	1	3		23	2	1	
5	16	4	1		18	2	2		22	1	2	
Other**	15	1	1		14	1	1		8	2		

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Ratio of Pupils to Academic Counselor (School Year 2019-2020)

Title	Ratio
Academic Counselors*	422

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Student Support Services Staff (School Year 2019-2020)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	0.6
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	1
Resource Specialist (non-teaching)	
Other	5.3

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018-2019)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$12,817	\$2,874	\$9,943	\$114,024
District	N/A	N/A	\$11,930.00	\$101,545
Percent Difference - School Site and District	N/A	N/A	-18.2	11.6

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
State	N/A	N/A	\$7,750	\$75,706
Percent Difference - School Site and State	N/A	N/A	24.8	40.4

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2019-2020)

The students at Forest Grove receive instructional support in their classrooms from their teacher and a part time Instructional Assistant. Outside of the classroom, students performing below grade level in language arts and math may participate in a pull out program using supplemental materials to help close the gap between their current level of understanding and grade level expectations. We also have a Resource Program, and Two Intensive Academic classrooms serving students who need more direct forms of instruction and alternative curriculum.

Teacher and Administrative Salaries (Fiscal Year 2018-2019)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$58,131	\$47,145
Mid-Range Teacher Salary	\$96,331	\$74,952
Highest Teacher Salary	\$123,821	\$96,092
Average Principal Salary (Elementary)	\$159,099	\$116,716
Average Principal Salary (Middle)	\$159,422	\$120,813
Average Principal Salary (High)	\$177,196	\$131,905
Superintendent Salary	\$235,997	\$192,565
Percent of Budget for Teacher Salaries	40.0	31.0
Percent of Budget for Administrative Salaries	7.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

Measure	2018-19	2019-20	2020-21
Number of school days dedicated to Staff Development and Continuous Improvement	2	2	5

Each year, one full day and two half days (three hours) are dedicated to staff development district-wide. An additional hour per week is set aside for staff development and collaboration (early release on Thursday afternoons). Teachers receive an additional 170 minutes each week to ensure that they have time during the school day for preparation and parent and community contact. Grade level meetings have been held to identify students in need of additional support/tutoring, using Title I and Title III funds. In 2016-19, the focus of Forest Grove's professional development has been devoted to establishing a professional learning community engaged in a regular review of student work at Forest Grove.

Robert Down Elementary School
School Accountability Report Card
Reported Using Data from the 2019-2020 School Year
Published During 2020-2021

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About This School

School Contact Information (School Year 2020-2021)

Entity	Contact Information
School Name	Robert Down Elementary School
Street	485 Pine Ave.
City, State, Zip	Pacific Grove , CA 93950-3401
Phone Number	831.646.6540
Principal	Sean Keller
Email Address	skeller@pgusd.org
Website	http://robertdown.pgusd.org/
County-District-School (CDS) Code	27661346026496

District Contact Information (School Year 2020-2021)

Entity	Contact Information
District Name	Pacific Grove Unified School District
Phone Number	831.646.6520
Superintendent	Dr. Ralph Porras
Email Address	rporras@pgusd.org
Website	www.pgusd.org

School Description and Mission Statement (School Year 2020-2021)

Robert Down Elementary School, founded in 1891 and situated in the heart of Pacific Grove, California, is beautifully located beside the Pacific Ocean and Monterey Bay. The K-5 program focuses on a common core standards-aligned curriculum. We are a “Toolbox” and a Random Acts of Kindness school with a strong spotlight on the development of each individual’s character as well as the sense of community among all students.

The Mission of Robert Down Elementary School, in partnership with home and community, is to challenge every student to learn the skills, acquire the knowledge, and develop the insight and character that is necessary for a productive and rewarding life through a quality instructional program, a positive, stimulating environment with a clear commitment to the worth of every individual. At Robert Down School, the staff, students, parents, and community are committed to providing an excellent learning program for all students. As a team, we work together to achieve this goal each and every day.

Programs include Special Education, English Language Development, School-based Counseling, Speech Therapy, School Library, Physical Education, Computer Lab, Vocal and Instrumental Music, Chorus, DARE, Big Buddy, After-School Enrichment, Academic Intervention, Read 180, Caught Being Good, Otter Good Citizen Program, Toolbox Social-Emotional Learning, FIRST Lego Robotics Club, ROV Team, Math Club, Garden Program, Just Run, Service Leaders Program, and providing Gifted Education for all 4th and 5th graders.

Student Enrollment by Grade Level (School Year 2019-2020)

Grade Level	Number of Students
Kindergarten	66
Grade 1	86
Grade 2	74
Grade 3	92
Grade 4	73
Grade 5	79
Total Enrollment	470

Student Enrollment by Student Group (School Year 2019-2020)

Student Group	Percent of Total Enrollment
Black or African American	2.6
American Indian or Alaska Native	1.3
Asian	11.1
Filipino	1.3
Hispanic or Latino	17.9
Native Hawaiian or Pacific Islander	0.6
White	63.4
Two or More Races	1.3
Socioeconomically Disadvantaged	14.7
English Learners	4.7
Students with Disabilities	10.4
Homeless	

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials

Teachers	School 2018-19	School 2019-20	School 2020-21	District 2020-21
With Full Credential	27	27	31	141
Without Full Credential	0	0	0	0
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

Indicator	2018-19	2019-20	2020-21
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.
 *Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2020-2021)

Year and month in which data were collected: August 2017

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Benchmark Grades 3-5 (adopted 2016) SuperKids Grades K-2 (adopted 2017) Read 180 - Reading Intervention (adopted 2014) Reading and Spelling Mastery - Reading Intervention (adopted 2015) SIPPS: Systematic Instruction in Phonological Awareness, Phonics, and Sight Words - Reading Intervention (adopted 2020-21) iREAD - Reading Intervention (adopted 2020-21)	Yes	0%
Mathematics	SWUN Math (Adopted 2019) Touch Math	Yes	0%
Science	Mystery Science (interim adoption in 2018 until NGSS-approved curriculum is selected in 2020-21)	Yes	0%
History-Social Science	Scotts-Foresman / (adopted 2006)	Yes	0%

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

During the 2015-16 school year, the following projects were completed: New outdoor eating area, new greenhouse

School Facility Good Repair Status

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: December 2020

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Fair	Hallway flooring deficiencies Phase 2 in the near future.
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Fair	Facility has some exterior chipping paint.
Structural: Structural Damage, Roofs	Fair	Portable roofs starting to see signs of wear. Possible replacement in approx 5 years
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Fair	Some playground apparatus's need to be replaced.
Overall Rating	Good	

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students

Grades Three through Eight and Grade Eleven

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
English Language Arts/Literacy (grades 3-8 and 11)	79	N/A	78	N/A	50	N/A
Mathematics (grades 3-8 and 11)	75	N/A	65	N/A	39	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group

Grades Three through Eight and Grade Eleven (School Year 2019-2020)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019-2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and High School
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
Science (grades 5, 8 and high school)	67	N/A	52	N/A	30	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018-2019 school year.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2019-2020)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
5	N/A	N/A	N/A
7	N/A	N/A	N/A
9	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

Opportunities for Parental Involvement (School Year 2020-2021)

There are a variety of ways for parents to be involved at Robert Down School. Please contact your child’s teacher for specific in-class opportunities. For school-wide parental involvement activities, you may email skeller@pgusd.org, and/or call/text 831-275-0083 and leave a message for the principal if interested in participating in the year-long Site Council or visit <https://robertdownpta.org/> to contact our wonderful PTA directly. Counseling Empowering Parental Connections classes are scheduled four times per year through Counselor Sonda Frudden (sfrudden@pgusd.org). Back to School Night is held two weeks after school commences. The Open House evening is held in the spring of each school year. Parent conferences are held in November and March. A parent conference with your child's teacher may be scheduled with the teacher at any time. Fun family weekend and evenings such as the Halloween Family Evening, Holiday Program, Bingo Night, Art Night, etc are held throughout the year. Specific information is available via the classroom and school newsletters.

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

(data collected between July through June, each full school year respectively)

Rate	School 2017-18	School 2018-19	District 2017-18	District 2018-19	State 2017-18	State 2018-19
Suspensions	0.0	0.0	2.7	1.8	3.5	3.5
Expulsions	0.0	0.0	0.0	0.0	0.1	0.1

Suspensions and Expulsions for School Year 2019-2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019-20	District 2019-20	State 2019-20
Suspensions	1	0.062	
Expulsions	0	0.0	

Note: The 2019-2020 suspensions and expulsions rate data are not comparable to prior year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to prior years.

School Safety Plan (School Year 2020-2021)

The safety plan for Robert Down School is reviewed yearly with updates made as needed. The Site Council and Leadership review the document and crisis teams are assigned and trained. PGUSD uses The Big Five Safety Protocols to guide its emergency response procedures: Shelter in Place; Drop, Cover, and Hold On; Secure Campus; Lockdown/Barricade; and Evacuation. These are practiced throughout the year at least one time per month. The current RHD Safety Plan was approved by the Site Council on 11-18-2019. The RHD Safety Team participated in the PGUSD Big Five Training in August 2018 and Elite Incident Command training in February 2019. For all Covid-19 related response and site/district plans, please visit <https://www.pgusd.org/COVID-19/index.html> or <https://www.pgusd.org/Reopening-Plans/index.html>.

D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary)

Grade Level	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20
	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+
K	18	4			15	6	1	2	21		1	
1	22		4		18	4			21	1	3	
2	27		3		22		4		24	3		
3	25		3		25		3		23		4	
4	24		3		26		3		24		3	
5	23		4		21	1	2		26		3	
Other**	7	1							10	1		

*Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Ratio of Pupils to Academic Counselor (School Year 2019-2020)

Title	Ratio
Academic Counselors*	470

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Student Support Services Staff (School Year 2019-2020)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	1
Resource Specialist (non-teaching)	
Other	4.4

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018-2019)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$11,719.00	\$2,050.00	\$9,669.00	\$107,867.00
District	N/A	N/A	\$11,930.00	\$101,545
Percent Difference - School Site and District	N/A	N/A	-20.9	6.0

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
State	N/A	N/A	\$7,750	\$75,706
Percent Difference - School Site and State	N/A	N/A	22.0	35.0

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2019-2020)

English Language Development, Special Education, GATE, LEGO Robotics, STEM/ROV, School-based Counseling, Behavior Interventions, Reading, Math, and Writing Academic Interventions, Speech Therapy, School Library, Physical Education, Computer Lab/STEM Lessons from District Digital Learning Teacher, Vocal and Instrumental Music, Drama Club, Occupational Therapy

Teacher and Administrative Salaries (Fiscal Year 2018-2019)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$58,131	\$47,145
Mid-Range Teacher Salary	\$96,331	\$74,952
Highest Teacher Salary	\$123,821	\$96,092
Average Principal Salary (Elementary)	\$159,099	\$116,716
Average Principal Salary (Middle)	\$159,422	\$120,813
Average Principal Salary (High)	\$177,196	\$131,905
Superintendent Salary	\$235,997	\$192,565
Percent of Budget for Teacher Salaries	40.0	31.0
Percent of Budget for Administrative Salaries	7.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

Measure	2018-19	2019-20	2020-21
Number of school days dedicated to Staff Development and Continuous Improvement	2	2	5

Before the 2020-21 school year, PGUSD offering paid training for all certificated and classified employees through the University of Phoenix Summer Virtual Teaching Academy as well as a week-long training for all elementary grade level leads to plan for the upcoming year and an additional week for all certificated and classified staff training on Google Suite, SeeSaw, and various online learning tools needed for Distance Learning.

In a typical year, two annual school days per year are devoted to certificated staff professional development. During the entire school year, students are released an hour early on Thursdays so that staff may collaborate and participate in professional training. Staff also attends workshops and training at the Monterey County Office of Education as well as at institutions throughout the state. The district provides a digital coach and mathematics coach for on-going professional development of instructional strategies. Developing the staff's expertise with common core standards, technology, student assessment/achievement, and implementing differentiated instructional practices have been the primary focus of our district-wide professional development. With PGUSD's 2018-19 adoption of the Illuminate Student/Parent Information System, specific training has been provided for all staff to use the system for attendance, grades, and report cards. Guided Reading and BeGlad strategies were other professional development focuses for 2018-19.

Pacific Grove Middle School
School Accountability Report Card
Reported Using Data from the 2019-2020 School Year
Published During 2020-2021

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF webpage at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

About This School

School Contact Information (School Year 2020-2021)

Entity	Contact Information
School Name	Pacific Grove Middle School
Street	835 Forest Avenue
City, State, Zip	Pacific Grove, CA 93950
Phone Number	831.646.6568
Principal	Sean Roach
Email Address	sroach@pgusd.org
Website	http://pgmiddle.pgusd.org/
County-District-School (CDS) Code	27-66134-6058754

District Contact Information (School Year 2020-2021)

Entity	Contact Information
District Name	Pacific Grove Unified School District
Phone Number	831.646.6520
Superintendent	Ralph Porras
Email Address	rporras@pgusd.org
Website	ww.pgusd.org

School Description and Mission Statement (School Year 2020-2021)

The mission of Pacific Grove Middle School is to provide a high quality educational experience that teaches our students the skills, abilities, and mindset they will need to transition to high school with self-esteem, a capacity for critical thinking, a sense of responsibility, global awareness, and respect for self and others. Our staff is committed to setting and achieving high standards of academics and behavior while recognizing and responding to the individual talents and learning styles of our students.

Pacific Grove Middle School (PGMS) is the lone middle school in the Pacific Grove Unified School District (PGUSD). PGUSD consists of two elementary schools (K-5), one middle school (6-8), and one high school (9-12), as well as one community high school. It also has an adult school which oversees adult education as well as preschool education in a variety of settings. The district enjoys deep community support and involvement. Due to high property values, the district receives property revenue in excess of its state “revenue limit”, which is based on an Average Daily Attendance (ADA) formula. Several bond measures have been passed which have provided additional funding for building improvements. Measure D, was passed in 2006, providing the district \$45 million for facility improvements. In 2015 the voters of Pacific Grove passed the Measure A Tech Bond in support of improving technology in schools. Measure A provides PGUSD \$600,000 annually for innovative educational technologies for use in classrooms K-12 as well as our adult programs.

As a philosophy, PGMS seeks to instill a sense of service to each student with the purpose of helping them improve their minds, health and character. PGMS is dedicated to delivering messages and activities surrounding our Character Strong program, where each Monday, during our newly developed Advisory period, students participate in lessons surrounding building high character and kindness to others. The middle school wants to help students prepare for success in all areas of their high school education. A rigorous academic program is combined with a wide array of extracurricular activities and student support services. The school’s Parent Teacher Student Association (PTSA), School Site Council and staff have developed a strong, supportive partnership through which volunteer time and allocated funds are expended to improve the total school program. In addition, each program is reviewed for its level of rigor and effectiveness to ensure we are meeting the needs of every student.

The middle school years present students with profound physical, social and psychological changes. It is the bridge from childhood to early adulthood. PGMS takes pride in the achievements of its students along this journey as reflected by above average tests scores, an atmosphere of kindness and mutual respect among students and staff, regular community services participation, and a commitment to the visual and performing arts. Through these achievements, and others, PGMS graduates have begun the process of building their own bridges toward a successful future.

Student Enrollment by Grade Level (School Year 2019-2020)

Grade Level	Number of Students
Grade 6	131
Grade 7	180
Grade 8	140
Total Enrollment	451

Student Enrollment by Student Group (School Year 2019-2020)

Student Group	Percent of Total Enrollment
Black or African American	2.7
American Indian or Alaska Native	0.7
Asian	8.4
Filipino	2.7
Hispanic or Latino	19.5
Native Hawaiian or Pacific Islander	1.1
White	61
Two or More Races	1.1
Socioeconomically Disadvantaged	21.1
English Learners	3.3
Students with Disabilities	12.9
Foster Youth	0.2
Homeless	

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials

Teachers	School 2018-19	School 2019-20	School 2020-21	District 2020-21
With Full Credential	26	27	32	141
Without Full Credential	0	0	0	0
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

Indicator	2018-19	2019-20	2020-21
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

*Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2020-2021)

Year and month in which data were collected: 1/2018

All curriculum for academic areas is standards-aligned and reflect that of recent adoptions. Each student has access to a home set of books as well as a set that remains at school.

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Study Sync (16-17)	Yes	0
Mathematics	Big Ideas Math (16-17)	Yes	0
Science	Holt, Rinehart & Winston (07/08)	Yes	0
History-Social Science	TCI History (17/18)	Yes	0

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

In the 2009-2010 school year, the Measure D construction bond funds continued to improve our school. The dirt track was paved and drainage was installed, which in turn has improved the condition of the grass playing field. Also, several projects were begun at end of the school year and over the summer. These projects included, remodeled/updated science rooms, remodeled/updated home economics room, remodeled/updated kitchen facilities, construction of an outdoor eating facility/amphitheater, improvements in the PE locker room areas, and improved PE storage. The school grounds are maintained on weekly basis. We have a grounds worker assigned to our school, and he does an excellent job maintaining the safety and appearance of our landscaping. Our three-person site maintenance staff (on day, two night custodians), maintain the neatness of our facility. They also address routine maintenance issues as they arise. Although our building is old, it is in fine condition.

In 2010-11 the science rooms modernization project, the kitchen, the outdoor eating area, and home economics kitchen renovations were completed. In addition, four modular classrooms and an 18-space parking lot were constructed on middle school property. Also, new window coverings were installed in each of the classrooms. All doors at PGMS have been fitted with Lock Blocks as a quick lock system for safety purposes. A new gate and fence has been installed on Sinex avenue, guiding visitors to enter the building through the main entrance and funneling them to the office. We anticipate the purchase and installation of a new audio-visual system for the Performing Arts Center which will be a huge upgrade for character assemblies and musical performances.

School Facility Good Repair Status

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: December 2020

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Fair	Flooring
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	
Overall Rating	Good	

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students

Grades Three through Eight and Grade Eleven

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
English Language Arts/Literacy (grades 3-8 and 11)	82	N/A	78	N/A	50	N/A
Mathematics (grades 3-8 and 11)	63	N/A	65	N/A	39	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group

Grades Three through Eight and Grade Eleven (School Year 2019-2020)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019-2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and High School
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
Science (grades 5, 8 and high school)	62	N/A	52	N/A	30	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018-2019 school year.

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2019-2020)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
5	N/A	N/A	N/A
7	N/A	N/A	N/A
9	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

Opportunities for Parental Involvement (School Year 2020-2021)

Parents and community are an integral part of PGMS. This year, we have hosted multiple parent nights including Health Night, Parent Safety Night, a screening of the movie Screenagers as well as a discussion on the adolescent brain. We offered a wide array of parent training based on parent survey feedback such as PGMS Tech Night, Social Emotional Learning in Adolescents, Model United Nations Parent Night, and Josh Ochs who discussed how to monitor your students' social media account, and how to put your best self on social media.

PGMS surveyed students and their families on ways we can improve distance learning for students. We surveyed families on distance learning preferences and Hybrid learning opportunities and preferences. We had tremendous parent involvement in our stakeholder meetings. Parent Task Force Groups included:

Reopening Taskforce Sanitation Task Force Social-Emotional Task Force
Mental Health Task Force Sped/504 Task Force Blended Learning Task Force

We welcome volunteers and parents to help out in the classroom, library, small group instruction and office in a variety of ways. School-wide functions (Back-to-School Night, Open House, holiday programs, parent conferences, Butterfly Parade and Bazaar, Honors Night, District Music Festival, various drama and musical productions, and Promotion) are heavily attended. PGMS has an active PTSA and School Site Council (SSC). Parents take a strong, participatory lead in assisting administration with making sound decisions for our site and students.

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

(data collected between July through June, each full school year respectively)

Rate	School 2017-18	School 2018-19	District 2017-18	District 2018-19	State 2017-18	State 2018-19
Suspensions	4.0	2.9	2.7	1.8	3.5	3.5
Expulsions	0.0	0.0	0.0	0.0	0.1	0.1

Suspensions and Expulsions for School Year 2019-2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019-20	District 2019-20	State 2019-20
Suspensions	0.043	0.062	
Expulsions	0	0.0	

Note: The 2019-2020 suspensions and expulsions rate data are not comparable to prior year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to prior years.

School Safety Plan (School Year 2020-2021)

Pacific Grove Middle School keeps a comprehensive safety plan that is reviewed each year by our site safety committee and the School Site Council. The plan was most recently reviewed in December 2019, but it has been updated with current data and is awaiting review by staff, safety committee and Site Council in January. One key element of the Site Safety Plan is the section on “The Big Five,” which is a set of comprehensive emergency response protocols that are designed specifically for schools, and are widely used in the area. All staff receive annual training on the five types of emergency response - shelter in place, evacuation, secure campus, lockdown-barricade, and drop-cover-hold on. Another key element of the Plan is our list of Crisis Team members and responsibilities, which will be critical to the success of our emergency responses if/when they are enacted. Finally, the Plan also contains our drill schedule, school rules, and an overview of Restorative Justice and Positive Behaviors Interventions and Supports (PBIS)

Average Class Size and Class Size Distribution (Secondary)

Subject	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20
	Average Class Size	# of Classes* 1-20	# of Classes* 21-32	# of Classes* 33+	Average Class Size	# of Classes* 1-20	# of Classes* 21-32	# of Classes* 33+	Average Class Size	# of Classes* 1-20	# of Classes* 21-32	# of Classes* 33+
English Language Arts	18	10	10		17	9	11	1	17	13	7	
Mathematics	21	5	12		22	6	10		18	8	10	
Science	26	1	12		27	1	11		24	3	10	
Social Science	23	5	10		24	3	11		23	2	11	

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Ratio of Pupils to Academic Counselor (School Year 2019-2020)

Title	Ratio
Academic Counselors*	451

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Student Support Services Staff (School Year 2019-2020)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	0.8
Resource Specialist (non-teaching)	
Other	0.4

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018-2019)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$11,751.00	\$2,543.00	\$9,208.00	\$112,444.00
District	N/A	N/A	\$11,930.00	\$101,545
Percent Difference - School Site and District	N/A	N/A	-25.8	10.2
State	N/A	N/A	\$7,750	\$75,706
Percent Difference - School Site and State	N/A	N/A	17.2	39.1

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2019-2020)

Categorical Programs available to Pacific Grove Middle School:

Federal:

- Title II, professional development
- Title IV, drug abuse and violence prevention programs
- Special Education, ensures students with special needs are properly assessed and serviced with a program designed to meet their needs

State:

- English Language Learners – designed to develop English fluency
- Gifted and Talented Education – identifies gifted and talented students and provides for differentiated opportunities to meet that student’s needs
- Tobacco Use Prevention Education – designed to educate students regarding the negative effects of tobacco
- School Improvement Program – a program to fund programs to improve student performance

Local:

- Measure A bond fund – passed in order to improve the physical structures in PGUSD
- Measure A parcel tax – passed in order to fund specified programs throughout the district Measure D bond fund – passed in order to improve the physical structures in PGUSD

Teacher and Administrative Salaries (Fiscal Year 2018-2019)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$58,131	\$47,145
Mid-Range Teacher Salary	\$96,331	\$74,952
Highest Teacher Salary	\$123,821	\$96,092
Average Principal Salary (Elementary)	\$159,099	\$116,716
Average Principal Salary (Middle)	\$159,422	\$120,813
Average Principal Salary (High)	\$177,196	\$131,905
Superintendent Salary	\$235,997	\$192,565
Percent of Budget for Teacher Salaries	40.0	31.0
Percent of Budget for Administrative Salaries	7.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Professional Development (Most Recent Three Years)

Measure	2018-19	2019-20	2020-21
Number of school days dedicated to Staff Development and Continuous Improvement	2	2	5

This year the district provided many extra professional development opportunities during the summertime in anticipation of distance learning

We conducted our Leadership Summer Workshop July 20-24, where we discussed distance learning needs, tech trainings, curriculum development/auditing for the distance learning environment. Leadership members and administrators presented these themes during the whole staff professional developments August 3-7. Science department reviewed adoption materials and planned on July 27th and 15 members of our staff (over 50%) participated in the University of Phoenix training on how to excel in distance learning.

We also continue our practices pre shelter in place, as each department has been designated two complete days for curriculum planning off site during the school year. PGMS has an Instructional Leadership Team (ILT) made up of teacher leaders who assist with the training necessary to maintain best practice, and maintain a school wide focus on Equity. The last several years and into the future, our ILT and school wide focus continues to work on maintaining strong Professional Learning Communities (PLCs) to better use data to intervene with struggling students and ensure access for all. In addition, PGMS staff continues to put in to practice our school wide professional study on Teacher Clarity and Student Success Criteria. In addition to improving and maintaining our PLC's, our site has dedicated multiple opportunities to the study of Equity and a continued focus on our Students of Concern (SOC). Through Data Share's and Learning Walks, our staff is committed to sharing best practice and learning from one another.

Pacific Grove High School
School Accountability Report Card
Reported Using Data from the 2019-2020 School Year
Published During 2020-2021

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF webpage at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

About This School

School Contact Information (School Year 2020-2021)

Entity	Contact Information
School Name	Pacific Grove High School
Street	615 Sunset Dr.
City, State, Zip	Pacific Grove, CA 93950-4827
Phone Number	831.646.6590
Principal	Lito M. Garcia
Email Address	lgarcia@pgusd.org
Website	http://pghigh.pgusd.org/
County-District-School (CDS) Code	27-66134-2733657

District Contact Information (School Year 2020-2021)

Entity	Contact Information
District Name	Pacific Grove Unified School District
Phone Number	831.646.6520
Superintendent	Dr. Ralph Gomez Porras
Email Address	rporras@pgusd.org
Website	www.pgusd.org

School Description and Mission Statement (School Year 2020-2021)

Pacific Grove High School (PGHS), the home of The Breakers, has been providing an intellectually challenging learning community that fosters diversity, choice, and voice among students, staff, and families since 1985. The PGHS staff seeks to support all students through an educational experience that is rewarding, relevant, productive, and enjoyable. The PGHS staff are here to assist in academic pursuits, school activities, and athletic endeavors.

Our Pacific Grove Unified School District (PGUSD) mission is, "Pacific Grove Unified School District, in partnership with the community and with a focus on equity, will challenge every student by providing a quality instructional program in a positive, safe and stimulating environment. The District will meet the diverse needs of all students by ensuring exceptional learning opportunities to acquire and apply the knowledge and skills that develop the insight and character necessary for a productive and rewarding life."

At PGHS our vision ... is a community of learners committed to providing students with opportunities to steer their lives toward academic, career, and personal success. Through collaboration, a commitment to evidence-based decision-making, and a spirit of inclusion, PGHS aims to cultivate culturally aware, employable, healthy, active students who are eager learners, conscientious digital citizens, environmental stewards, and effective communicators."

Student Enrollment by Grade Level (School Year 2019-2020)

Grade Level	Number of Students
Grade 9	169
Grade 10	171
Grade 11	138
Grade 12	141
Total Enrollment	619

Student Enrollment by Student Group (School Year 2019-2020)

Student Group	Percent of Total Enrollment
Black or African American	2.7
American Indian or Alaska Native	1.1
Asian	10
Filipino	2.3
Hispanic or Latino	19.4
Native Hawaiian or Pacific Islander	1.5
White	60.4
Two or More Races	1
Socioeconomically Disadvantaged	18.1
English Learners	2.7
Students with Disabilities	10.5
Homeless	0.2

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials

Teachers	School 2018-19	School 2019-20	School 2020-21	District 2020-21
With Full Credential	37	36	43	141
Without Full Credential	0	1	0	0
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

Indicator	2018-19	2019-20	2020-21
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

*Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2020-2021)

Year and month in which data were collected: January 2020

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Anthology English McDougal Littell 2007/2008 Prentice Hall Grammar 2008/2009 Writing & Grammar Prentice Hall 2008 Everything's and Argument Bedford/St. Martins 2013 Elements of Style Longman 2000 ELD - English 3D Issues Scholastic 2011 ELD - English 3D Language ans Writing Portfolio 2011	Yes	0
Mathematics	Pre-Calculus Pearson/Prentice Hall 2007/2008 AP Statistics - The Practice of Statistics; Bedford, Freeman, & Worth 2012 Calculus Key Curriculum Press 2005 Big Ideas Math Integrated I Big ideas Learning 2016 Big Ideas Math Integrated II Big ideas Learning 2016 Big Ideas Math Integrated III Big ideas Learning 2016	Yes	0
Science	Anatomy & Physiology Pearson 2012 Essentials of Human Anatomy & Phisiology Pearson 2012 AP Enviro Sci: Bedford, Freeman, & Worth 2010/2011 Biology, Glencoe, McGraw Hill 2012 Marine Science Life on An Ocean Planet Current Publishing Co. 2006 Earth and Space Earth Science Holt, Rinehart, Winston 2007 Conceptual Physics, Pearson , 2015	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	AP Physics Fundamentals of Physics, 2014 Chemistry in the Community, W H Freeman, 2006 Honors Chemistry Intro to Chemistry, Pearson-Prentice Hall, 2011		
History-Social Science	World Geography Prentice Hall 2009 AP Human Geography: The Cultural Landscape - An Intro to Human Geography. Pearson, 2015 World History: The Modern Era Prentice Hall 2009 AP Worlkd History Ways of the Wolrd Bedford/St. Martins 2011 US History American Vision Glencoe & McGraw Hill 2010 AP History: The American Pageant Houghton Mifflin 2012 Government: Pearson 2010/2011 AP Government The Challenge of Democracy Houghton Mifflin 2008 AP Government Readings & Cases Longman 2002 Economics EMC Pub. 2010/2011	Yes	0
Foreign Language	French and Spanish Vista Higher Learning 2012/2013	Yes	0
Health	Health: A Guide to Wellness Glencoe/McGraw 2001	Yes	0
Visual and Performing Arts	Music Tech Tools Focal Press 2010	Yes	0
Science Laboratory Equipment (grades 9-12)	All science rooms have classroom instruction and lab areas with adequate equipment. Science department is provided yearly site funds to re-stock inventory for lessons. Specific equipment includes, but is not limited to weights and measurements, scales, dissecting microscopes, beakers, measuring cylinders, erlenmeyer flasks, test tube holders, grinder bowls & sticks, petri dishes, vials, dropper bottles, glass canisters, funnels, water jugs, mason jars, squirt bottles, and various chemicals.	Yes	0

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

In 2006 voters passed Measure D, a school improvement bond that is bringing significant changes to PGHS. Major construction and renovation projects have been completed with accolades from the entire community: renovation of Breakers Stadium, small gym, dance room, new pool/tennis courts and the installation of security cameras . Phase II was concluded in early 2011 and included totally renovated science classrooms and media and art rooms along with a remodel of our multipurpose room (Student Union) and administration building and minor improvements to heating in classrooms and water runoff around the campus. the back parking lot has been repaved and received a better design for drop-off and pick up for the students attending feeder schools. The final major project was the completion of the swimming pool renovation in early 2014. Since then, a technology bond, Measure A, was passed in November, 2014. This bond is used exclusively for the update, repair, and future technological needs of the district.

A new Bond measure will appear on the March 2020 ballot aimed at repairing and renovating some of the older buildings throughout the school and District.

School Facility Good Repair Status

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: December 2020

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Fair	
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good	
Electrical: Electrical	Good	Prop 39 lighting project was recently completed.
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Fair	Paint is chipping and needs to be repainted. Maintenance Bond project.
Structural: Structural Damage, Roofs	Poor	Some roofs and gutters are nearing replacement.
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	
Overall Rating	Fair	

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students

Grades Three through Eight and Grade Eleven

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
English Language Arts/Literacy (grades 3-8 and 11)	82	N/A	78	N/A	50	N/A
Mathematics (grades 3-8 and 11)	66	N/A	65	N/A	39	N/A

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Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group

Grades Three through Eight and Grade Eleven (School Year 2019-2020)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019-2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and High School
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
Science (grades 5, 8 and high school)	46	N/A	52	N/A	30	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018-2019 school year.

**CAASPP Test Results in Science by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019-2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Career Technical Education Programs (School Year 2019-2020)

PGHS supports students earning Career Technical Education (CTE) Certifications and Internships through CTE Pathways regardless if students plan to attend a 2-year college or 4-year university after high school. Most PGHS CTE courses have articulated units with Monterey Peninsula College (MPC); once 6 units are taken after enrollment at MPC, students may claim college credit for their articulated PGHS CTE courses. In addition, PGHS, MPC, and Hartnell College are in negotiations to expand our Dual Enrollment courses. More dual enrollment courses will be offered, pending approval. All students completing a two-year sequence of CTE courses will have the opportunity to earn industry certification and be recognized at graduation with a special cord. Those students continuing onto a third-year Capstone course will earn an internship with a local industry partner and will be recognized with graduation stole. The following pathways/courses are conducted by PGUSD: Design and Media (Art and Photography), Food Service and Hospitality, Patient Care, and Software and Support Systems. PGUSD/PGHS Representative Assistant Principal Shane Steinback. Felicia Afifi CTE Site Financial Officer. Janet Light as the College and Career Coordinator. Robert Hyde - Senior Sales Engineer at Flatfile. Tom Hall - Senior Project Manager at Microsoft.

Career Technical Education (CTE) Participation (School Year 2019-2020)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	275
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	97
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	86.7

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2019-20 Pupils Enrolled in Courses Required for UC/CSU Admission	98.87
2018-19 Graduates Who Completed All Courses Required for UC/CSU Admission	51.49

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2019-2020)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
5	N/A	N/A	N/A
7	N/A	N/A	N/A
9	N/A	N/A	N/A

Note: Cells with N/A values do not require data.
 Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

Opportunities for Parental Involvement (School Year 2020-2021)

Family involvement is critical to the success of Pacific Grove High School. To that, the staff at PGHS takes all the necessary steps to keep parents/guardians informed about their student's academic progress, attendance, and school updates which included but are not limited to student activities, meetings, procedures, policies, etc. Families have access to this information through a variety of online platforms: student database (PGHS and PGUSD maintained), Google Classroom (PGHS teacher maintained), school website (PGHS and PGUSD maintained), communication platform to disseminate email, text, and phone calls (PGHS maintained).

Parents/Guardians are afforded the opportunity to participate in the following: Site Council, District English Language Advisory Committee, Parent Teacher Association, Career Technical Education Advisory Board, Breakers Club (Sports Boosters), Alumni Association as well as numerous opportunities to provide volunteer support for a variety of student activities.

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates.

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2016-17	School 2017-18	School 2018-19	District 2016-17	District 2017-18	District 2018-19	State 2016-17	State 2017-18	State 2018-19
Dropout Rate	3.4	0.8	4.3	3.2	0.7	5.2	9.1	9.6	9
Graduation Rate	91.9	96.1	92.8	92.3	95.7	91.5	82.7	83	84.5

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

(data collected between July through June, each full school year respectively)

Rate	School 2017-18	School 2018-19	District 2017-18	District 2018-19	State 2017-18	State 2018-19
Suspensions	3.8	2.6	2.7	1.8	3.5	3.5
Expulsions	0.2	0.0	0.0	0.0	0.1	0.1

Suspensions and Expulsions for School Year 2019-2020 Only
(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019-20	District 2019-20	State 2019-20
Suspensions	.071	0.062	
Expulsions	0	0.0	

Note: The 2019-2020 suspensions and expulsions rate data are not comparable to prior year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to prior years.

School Safety Plan (School Year 2020-2021)

Pacific Grove High School strives to provide a safe environment for learning. Emergency/safety drills are implemented regularly. The 2019-20 Safety Plan was approved by the Site Council on November 25, 2019. Key elements of the 2019-2020 Safe School plan were: Create a culture at Pacific Grove High School that promotes positive values, an overall sense of safety and reduces reported drug and alcohol use by at least 2% in alcohol, binge drinking, and marijuana use in the past 30 days categories in the California Healthy Kids Survey (CHKS) for 11th-grade students and 2% reduced numbers of students reporting chronic sad and hopeless feelings and suicidal thoughts on the CHKS as well as site student survey.

Average Class Size and Class Size Distribution (Secondary)

Subject	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20
	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+	Average Class Size	# of Classes* Size 1-20	# of Classes* Size 21-32	# of Classes* Size 33+
English Language Arts	23	10	17		21	15	15		20	16	16	
Mathematics	20	15	13		23	11	16		20	15	13	
Science	24	6	16		24	6	16	1	24	7	13	
Social Science	23	12	17		25	7	20		26	3	22	

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Ratio of Pupils to Academic Counselor (School Year 2019-2020)

Title	Ratio
Academic Counselors*	619

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Student Support Services Staff (School Year 2019-2020)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	3
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	1
Social Worker	

Title	Number of FTE* Assigned to School
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018-2019)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$11,914.00	\$1,830.00	\$10,084.00	\$107,206.00
District	N/A	N/A	\$11,930.00	\$101,545
Percent Difference - School Site and District	N/A	N/A	-16.8	5.4
State	N/A	N/A	\$7,750	\$75,706
Percent Difference - School Site and State	N/A	N/A	26.2	34.4

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2019-2020)

PGHS certificated staff provides the following academic supports to students: Math Tutoring (outside of the instructional day for all students as needed), Math Support Class (targeted support for students grade 9-11 enrolled in Math 1), Fundamentals of Success (academic support class providing targeted support to identified students grades 10-11), and Independent Productive Study (academic support class open to all students grades 10-12). The English Language Learner teacher provides targeted group and individual support to students identified as English Learners. The counseling department provides one to one academic planning meetings, Student Success Team meetings, development of 504 accommodations for students who qualify, and an outreach counselor. The Special Education Department provides academic, social-emotional, and therapeutic support to all students who have an Individualized Education Plan.

Teacher and Administrative Salaries (Fiscal Year 2018-2019)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$58,131	\$47,145
Mid-Range Teacher Salary	\$96,331	\$74,952
Highest Teacher Salary	\$123,821	\$96,092
Average Principal Salary (Elementary)	\$159,099	\$116,716
Average Principal Salary (Middle)	\$159,422	\$120,813
Average Principal Salary (High)	\$177,196	\$131,905
Superintendent Salary	\$235,997	\$192,565
Percent of Budget for Teacher Salaries	40.0	31.0
Percent of Budget for Administrative Salaries	7.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Advanced Placement (AP) Courses (School Year 2019-2020)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science	1	N/A
English	2	N/A
Fine and Performing Arts	5	N/A
Foreign Language	2	N/A
Mathematics	4	N/A
Science	3	N/A
Social Science	9	N/A
All courses	26	37.2

*Where there are student course enrollments of at least one student.

Professional Development (Most Recent Three Years)

Measure	2018-19	2019-20	2020-21
Number of school days dedicated to Staff Development and Continuous Improvement	2	2	5

For the 2020-2021 school year, it is anticipated that at a minimum we will serve students' educational needs through distance learning (online platforms) for three if not four academic quarters. The PGHS staff professional development during distance learning is focused on the following as it relates to student education: Governance and Leadership, Instruction, Health and Wellness, and Community and Family Engagement. Staff is provided with professional development through school lead workshops, a conference for certificated staff on distance learning, faculty meetings, one to one support (administration to certificated, teacher to teacher, classified to teacher), and district lead workshops. Certificated staff with the support of classified staff are conducting ongoing data analysis with an eye toward barriers preventing access for struggling groups of students - particularly low socioeconomic students, Latino students, and students identified with special needs.

Pacific Grove Community High School

School Accountability Report Card

Reported Using Data from the 2019-2020 School Year

Published During 2020-2021

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF webpage at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

About This School

School Contact Information (School Year 2020-2021)

Entity	Contact Information
School Name	Pacific Grove Community High School
Street	1004 David Avenue, Building A
City, State, Zip	Pacific Grove, CA, 93950
Phone Number	(831) 646-6535
Principal	Lito M. Garcia
Email Address	lgarcia@pgusd.org
Website	http://pgchs.pgusd.org/
County-District-School (CDS) Code	27661342731115

District Contact Information (School Year 2020-2021)

Entity	Contact Information
District Name	Pacific Grove Unified School District
Phone Number	831 646-6510
Superintendent	Dr. Ralph Gomez Porras
Email Address	rporras@pgusd.org
Website	www.pgusd.org

School Description and Mission Statement (School Year 2020-2021)

Pacific Grove Community High School (PGCHS), the home of The Firebirds, provides a small, non-traditional learning environment in which students can pursue an alternative pathway to college and career success. At PGCHS the staff seeks to provide a challenging project-based curriculum that emphasizes student strengths and is individualized to meet the learning needs of each student. We create a holistic environment in which students’ diverse emotional, social, and cultural needs are recognized and celebrated. We maximize opportunities for students to become responsible citizens who participate actively in their communities, both today and into the future.

Our Pacific Grove Unified School District (PGUSD) mission is, "Pacific Grove Unified School District, in partnership with the community and with a focus on equity, will challenge every student by providing a quality instructional program in a positive, safe and stimulating environment. The District will meet the diverse needs of all students by ensuring exceptional learning opportunities to acquire and apply the knowledge and skills that develop the insight and character necessary for a productive and rewarding life."

Student Enrollment by Grade Level (School Year 2019-2020)

Grade Level	Number of Students
Grade 10	2
Grade 11	12
Grade 12	5
Total Enrollment	19

Student Enrollment by Student Group (School Year 2019-2020)

Student Group	Percent of Total Enrollment
Black or African American	5.3
Asian	5.3
Filipino	5.3
Hispanic or Latino	15.8
White	63.2
Socioeconomically Disadvantaged	26.3
Students with Disabilities	21.1
Homeless	

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Credentials

Teachers	School 2018-19	School 2019-20	School 2020-21	District 2020-21
With Full Credential	2	2	2	141
Without Full Credential	0	0	0	0
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

Teacher Misassignments and Vacant Teacher Positions

Indicator	2018-19	2019-20	2020-21
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

*Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2020-2021)

Year and month in which data were collected: December 2016

Students at Community High School are provided the same textbooks at the district's comprehensive high school (Pacific Grove High School). Curriculum at Community High School is aligned with the Common Core standards. Ancillary materials, including online credit recovery and instruction, are purchased for each core area to support the curriculum.

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	2006 McDougal Littell Language of Literature American Literature	Yes	0
Mathematics	2014 McGraw Hill ALEKS	Yes	0
Science	2007 Holt, Rinehart & Winston California Biology Holt, Rinehart & Winston California Earth Science	Yes	0
History-Social Science	2006 Holt, Rinehart, & Winston Civics in Practice Holt Rinehart & Winston American Anthem Holt Rinehart & Winston Human Legacy Modern Era	Yes	0
Health	2015 McGraw Hill Glencoe Health	Yes	0
Visual and Performing Arts	2013 Pearson Prentice Hall Learning Microsoft Office Deluxe Edition	Yes	0
Science Laboratory Equipment (grades 9-12)	Equipment includes, but is not limited to scales, microscopes, beakers, measuring cylinders, erlenmeyer flasks, test tube holders, grinder bowls & sticks, petri dishes, vials, dropper bottles, glass canisters, funnels, water jugs, mason jars, squirt bottles, and various chemicals.		0

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

The entire facility underwent upgrades in 2003 and 2008. The District recently passed a maintenance bond and systems will be repaired and updated over the next 10 years.

School Facility Good Repair Status

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: December 2020

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/ Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Poor	The roof will need replacement in the next few years as it is 20 years old.
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	Good	
Overall Rating	Good	

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

CAASPP Test Results in ELA and Mathematics for All Students

Grades Three through Eight and Grade Eleven

Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
English Language Arts/Literacy (grades 3-8 and 11)		N/A	78	N/A	50	N/A
Mathematics (grades 3-8 and 11)		N/A	65	N/A	39	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

CAASPP Test Results in ELA by Student Group

Grades Three through Eight and Grade Eleven (School Year 2019-2020)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Mathematics by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019-2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

**CAASPP Test Results in Science for All Students
Grades Five, Eight, and High School
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
Science (grades 5, 8 and high school)	9	N/A	52	N/A	30	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018-2019 school year.

**CAASPP Test Results in Science by Student Group
Grades Three through Eight and Grade Eleven (School Year 2019-2020)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Career Technical Education Programs (School Year 2019-2020)

PGCHS provides a wide variety of classes and assignments that focus on career exploration however, no CTE certified courses are offered at PGCHS.

Career Technical Education (CTE) Participation (School Year 2019-2020)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	1
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	100
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	100

Courses for University of California (UC) and/or California State University (CSU) Admission

UC/CSU Course Measure	Percent
2019-20 Pupils Enrolled in Courses Required for UC/CSU Admission	100
2018-19 Graduates Who Completed All Courses Required for UC/CSU Admission	0

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

California Physical Fitness Test Results (School Year 2019-2020)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
5	N/A	N/A	N/A
7	N/A	N/A	N/A
9	N/A	N/A	N/A

Note: Cells with N/A values do not require data.

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

Opportunities for Parental Involvement (School Year 2020-2021)

Family involvement is critical to the success of Pacific Grove High School. To that, the staff at PGHS takes all the necessary steps to keep parents/guardians informed about their student's academic progress, attendance, school updates which included but are not limited to student activities, meetings, procedures, policies, etc. Families are kept informed through a variety of online platforms: student database, Google Classroom, school website, communication platform to disseminate email, text, and phone calls. Parent/guardians are contacted a minimum of once every two weeks by the teachers at PGCHS to keep families informed about student progress.

Parents/Guardians are afforded the opportunity to participate by volunteering in support of a variety of student activities.

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates; and
- High school graduation rates.

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2016-17	School 2017-18	School 2018-19	District 2016-17	District 2017-18	District 2018-19	State 2016-17	State 2017-18	State 2018-19
Dropout Rate	--	0	13.3	3.2	0.7	5.2	9.1	9.6	9
Graduation Rate	--	90.9	80	92.3	95.7	91.5	82.7	83	84.5

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

Suspensions and Expulsions

(data collected between July through June, each full school year respectively)

Rate	School 2017-18	School 2018-19	District 2017-18	District 2018-19	State 2017-18	State 2018-19
Suspensions	25.9	3.3	2.7	1.8	3.5	3.5
Expulsions	0.0	0.0	0.0	0.0	0.1	0.1

Suspensions and Expulsions for School Year 2019-2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019-20	District 2019-20	State 2019-20
Suspensions	.8	0.062	
Expulsions	0	0.0	

Note: The 2019-2020 suspensions and expulsions rate data are not comparable to prior year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to prior years.

School Safety Plan (School Year 2020-2021)

The School Safety Plan was approved in October 2019. Key elements of the plan: Goal 1 -The teachers, along with administration and staff, continue to promote a positive climate and supportive school culture and examine ways to recognize students for positive contributions to the community. Goal 2 - Coordinate safety procedures and plans with all organizations utilizing the David Avenue campus.

Average Class Size and Class Size Distribution (Secondary)

Subject	2017-18	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19	2018-19	2019-20	2019-20	2019-20	2019-20
	Average Class Size	# of Classes* 1-20	# of Classes* 21-32	# of Classes* 33+	Average Class Size	# of Classes* 1-20	# of Classes* 21-32	# of Classes* 33+	Average Class Size	# of Classes* 1-20	# of Classes* 21-32	# of Classes* 33+
English Language Arts					4	6			5	4		
Mathematics					4	6			4	5		
Science					10	2			5	2		
Social Science					4	6			5	4		

*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Ratio of Pupils to Academic Counselor (School Year 2019-2020)

Title	Ratio
Academic Counselors*	0

*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018-2019)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$20,615.00	\$218.00	\$20,397.00	\$118,591.00
District	N/A	N/A	\$11,930.00	\$101,545
Percent Difference - School Site and District	N/A	N/A	52.4	15.5
State	N/A	N/A	\$7,750	\$75,706
Percent Difference - School Site and State	N/A	N/A	89.9	44.1

Note: Cells with N/A values do not require data.

Types of Services Funded (Fiscal Year 2019-2020)

In addition to two credentialed teachers, school administrator all PGCHS students have access to an outreach counselor. Students identified as special needs have a case manager. Students identified as English Language Learners have a dedicated teacher to provide targeted educational support.

Teacher and Administrative Salaries (Fiscal Year 2018-2019)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$58,131	\$47,145
Mid-Range Teacher Salary	\$96,331	\$74,952
Highest Teacher Salary	\$123,821	\$96,092
Average Principal Salary (Elementary)	\$159,099	\$116,716
Average Principal Salary (Middle)	\$159,422	\$120,813

Category	District Amount	State Average For Districts In Same Category
Average Principal Salary (High)	\$177,196	\$131,905
Superintendent Salary	\$235,997	\$192,565
Percent of Budget for Teacher Salaries	40.0	31.0
Percent of Budget for Administrative Salaries	7.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

Advanced Placement (AP) Courses (School Year 2019-2020)

Subject	Number of AP Courses Offered*	Percent of Students In AP Courses
Computer Science		N/A
English		N/A
Fine and Performing Arts		N/A
Foreign Language		N/A
Mathematics		N/A
Science		N/A
Social Science		N/A
All courses		

*Where there are student course enrollments of at least one student.

Professional Development (Most Recent Three Years)

Measure	2018-19	2019-20	2020-21
Number of school days dedicated to Staff Development and Continuous Improvement	2	2	5

For the 2020-2021 school year, it is anticipated that at a minimum we will serve students' educational needs through distance learning (online platforms) for three if not four academic quarters. The PGHS staff professional development during distance learning is focused on the following as it relates to student education: Governance and Leadership, Instruction, Health and Wellness, and Community and Family Engagement. Staff is provided with professional development through school lead workshops, a conference for certificated staff on distance learning, faculty meetings, one to one support (administration to certificated, teacher to teacher, classified to teacher), and district lead workshops. Certificated staff with the support of classified staff are conducting ongoing data analysis with an eye toward barriers preventing access for struggling groups of students - particularly low socioeconomic students, Latino students, and students identified with special needs.

- Consent
- Information/Discussion
- Action/Discussion
- Public Hearing

SUBJECT: Howard Carter Associates, Inc Contract Change Order 001

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Matt Kelly, Director of Facilities and Transportation

RECOMMENDATION:

The District Administration recommends the Board review and approve a no cost Contract Change Order (CCO) 001 to Howard Carter and Associates Inc for the structural repairs at K&L Building at Pacific Grove High School.

BACKGROUND:

Over the last 10-15 years K&L Building has developed structural damage to some roof beams and joists from termites and dry rot. Three years ago the District treated the building for termites but, structural and cosmetic damage needs to be repaired.

INFORMATION:

Howard Carter and Associates developed a repair plan for K&L Building. The original contract was approved by the Board on January 31, 2019 expired June 30, 2019. This is a “No cost” change order that extends the completion date of the contract in paragraph A.

FISCAL IMPACT:

Original Contract - Fund 01 – Not to Exceed \$5,400.
 CCO #1 – No Fiscal Impact

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

AGREEMENT FOR CONTRACTOR SERVICES

(To be used for provision of services involving potential for liability exposure for District)

THIS AGREEMENT is hereby entered into by the **Pacific Grove Unified School District**, hereinafter referred to as DISTRICT, and:

Howard Carter Associates, Inc

CONTRACTOR		SOCIAL SECURITY NUMBER OR BUSINESS ID #	
9600 Blue Larkspur Lane, Suite 202	Monterey	CA	93940
MAILING ADDRESS	CITY	STATE	ZIP

hereinafter referred to as CONTRACTOR.

CONTRACTOR agrees to provide to DISTRICT the services enumerated in Section G of this Agreement under the following terms and conditions:

- A. Services shall begin on February 1, 2019 and shall be completed on or before December 31, 2019.
- B. CONTRACTOR understands and agrees that CONTRACTOR and CONTRACTOR’S employees are not employees of the DISTRICT and are not entitled to benefits of any kind or nature normally provided employees of the DISTRICT and/or to which DISTRICT employees are normally entitled, including, but not limited to, State Unemployment Compensation or Workers’ Compensation. CONTRACTOR shall assume full responsibility for payment of all Federal, State and local taxes or contribution including Unemployment Insurance, Social Security, and Income Taxes with respect to CONTRACTOR’S employees.
- C. CONTRACTOR shall furnish, at CONTRACTOR’S own expense, all labor, materials equipment and other items necessary to carry out the terms of this Agreement.
- D. In the performance of the work herein contemplated, CONTRACTOR is an independent contractor, with the authority to control and direct the performance of the details of the work, DISTRICT being interested only in the results obtained.
- E. CONTRACTOR agrees to defend, indemnify and hold harmless the DISTRICT, its Board of Trustees, employees and agents from any and all liability or loss arising in any way out of CONTRACTOR’S negligence in the performance of this Agreement, including but not limited to any claim due to injury and/or damage sustained by CONTRACTOR, and/or the CONTRACTOR’S employees or agents.

AGREEMENT FOR CONTRACTOR SERVICES (continued)

- F. CONTRACTOR shall maintain Insurance with a minimum \$1,000,000 combined single limits of general liability and automobile coverage.
- G. Services to render to the DISTRICT by the CONTRACTOR are as follows:
See Attached

Neither party shall assign or delegate any part of this Agreement without the written consent of the other party.

- I. The work completed herein must meet the approval of the DISTRICT and shall be subject to the DISTRICT’S general right of inspection and supervision to secure the satisfactory completion thereof. CONTRACTOR agrees to comply with all Federal, State, Municipal and District laws, rules and regulations that our now, or may in the future become applicable to CONTRACTOR, CONTRACTOR’S business, equipment, and personnel engaged in operations covered by this Agreement or accruing out of the performance of such operations.
- J. CONTRACTOR shall be paid at the rate of:

Not to Exceed \$5,400.00

Source of Funds: Fund 01

- K. Payments will be made by the District to the Contractor as follows:
 - 1) Lump sum upon completion of services rendered.
 - 2) Monthly - in accordance with provision of services. Billing will be hourly at the attached rates.
 - 3) Other _____
- L. This agreement may be terminated by either party notifying the other, in writing, at least 30 days prior to the date of termination.
- M. CONTRACTOR shall sign and submit a W-9 to DISTRICT prior to providing service.

AGREEMENT FOR CONTRACTOR SERVICES (continued)

This Agreement is entered into this _____ day of _____, 20 _____.

For the Site/Program:

For the Contractor:

Site/Program Administrator Date

Name

For the District:

Title

Director of Human Resources Date

Date

Assistant Superintendent Date

NOTE: PARAGRAPH "F" ABOVE IS HEREBY WAIVED IF SIGNED BELOW.

Assistant Superintendent

Date

- All signatures must be obtained before services are provided. -



Change Order

Pacific Grove Unified School District
435 Hillcrest Avenue
Pacific Grove, CA 93950
(831) 646-6510

Date: October 26, 2020
Contractor: Howard Carter Associates
Project Name: K&L Improvements
Change Order Number: 001

Original Contract Date: February 1, 2019

You are directed to make the following changes in this contract:

Paragraph A - Services shall be completed on or before June 30, 2021.

The original contract sum was:	<u>\$5,400.00</u>
Net amount of previous change orders:	<u>\$0.00</u>
Total original contract amount plus or minus change orders:	<u>\$5,400.00</u>
Total amount of this change order:	<u>\$0.00</u>
The contract time will be changed by the following number of <u>construction</u> days:	<u>Enter Days</u>
The date of completion as of the date of this change order:	June 30, 2021

Contractor:

Owner:

Company Name

Name

Address

Address

City, State, Zip

City, State, Zip

Date

Date

Signature

Signature

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Electronic Equipment To Be Discarded

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Lito Garcia, Pacific Grove High School Principal

RECOMMENDATION:

The District Administration recommends the Board review and approve the discard of an out of service copier at Pacific Grove High School.

BACKGROUND:

Smile Business Products provides lease and service of copiers for PGUSD. Leased copiers are often returned to Smile for trade-in/trade-up for updated equipment. Otherwise the outdated copier becomes property of PGUSD.

At one time, PGHS had 2 functional copiers on site. This was reduced to 1 copier and Sharp Copier Model MX-M623N was stored as a potential back-up for an updated model.

INFORMATION:

Sharp Copier Model MX-M623N has been out of service for 8+ years and stored in the faculty lounge of PGHS. It has not been used during any of this time and is subsequently in need of disposal. Smile Business Products can pick up and dispose.

FISCAL IMPACT:

\$150 discard fee to be paid by site

ELECTRONIC EQUIPMENT TO BE DISCARDED

Description/Make <i>(brand name & type of equipment)</i>	Reason for Discard	Working <i>Yes or No</i>	Month/Year Purchased	Last Function	Bar Code or ID Tag If over \$500	Model/Serial Number
<i>(sample)</i> Dell TX240 Server	<i>Outdated</i>	<i>yes</i>	<i>1/2000</i>	<i>Office computer</i>	<i>000078943</i>	<i>VX-2652H</i>
Sharp Copier	Out of service contract/ outdated/in storage 8+ years	unknown	Prior to 2012	Copier- replaced by current model	none	MX-M623N

Jill Houston
PRINT NAME OF PERSON COMPLETING FORM


ADMINISTRATOR'S SIGNATURE

01.08.2021
DATE

*** Do not write below this line***

Site Library Approval N/A- not tagged or inventoried	District Tech Approval N/A- not tagged or inventoried	Maintenance & Ops Approval N/A- not tagged or inventoried	Business Office Approval	Board Approval
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- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: Contract for Service with Pacific West Water Purification, Inc.

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Lito Garcia, Pacific Grove High School Principal

RECOMMENDATION:

The District Administration recommends the Board review and approve a contract for services with Pacific West Water Purification Inc. to provide installation and service to a reverse osmosis drinking water system at Pacific Grove High School.

BACKGROUND:

The District has been purchasing 3 gallon jugs of water that are placed on a ceramic dispenser that is often contaminated with algae. A staff member purchases the jugs monthly from Health & Water Store. Both Robert Down Elementary School and Forest Grove Elementary School have had a similar system installed and serviced by Pacific West Water Purification, Inc.

INFORMATION:

Pacific West Water Purification Inc will install a Reverse Osmosis Water System in the A-Wing staff lounge that will provide filtered water on demand. Pacific West will also maintain and service the filter for a yearly fee.

FISCAL IMPACT:

\$1063.00 for purchase and installation of Reverse Osmosis filter. Approximately \$250.00 annually for maintenance and service. All fees to be paid by site.

PACIFIC GROVE UNIFIED SCHOOL DISTRICT

**435 Hillcrest Avenue
Pacific Grove, CA 93950**

CONTRACT FOR SERVICES

This contract is an agreement between the Pacific Grove Unified School District and Pacific West Water Purification for services rendered as specified below.

- 1. **Scope of Service:**
To provide: Installation and service of reverse osmosis drinking water system
- 2. **Evaluation and/or expected outcome(s)**(continue on attached page if needed):
Filtered drinking water available for staff
- 3. **Length of the Contract:**
Service is to be provided on the following date(s):
1/10/2021-6/30/2021
- 4. **Financial Consideration:**
Consultant to be paid at the rate of:
\$250.00 flat rate for installation \$250 per year for service (\$ per hr/day/other)
For a month(hours/days/other)
School Funding Source: Pacific Grove High School
Account Code: 01-0000-0-1110-2700-5800-00-006-7205-0720

Consultant (Please print) Barry Haylings

Address PO Box GH, Pacific Grove, CA 93950 Phone:831-375-5888

Signed _____ Date 12/14/2020

Email bhaylings@gmail.com

District Employee Independent Consultant

Signed _____ Date _____

Site/Program Administrator (Check appropriate box below)

Contracted work was assigned using District’s normal employment recruitment process.

Contracted work was not assigned using District’s normal employment recruitment process.
Attached Criteria Page (REQUIRED) identifies reason.

Signed _____ Date _____
Director of Human Resources

Signed _____ Date _____
Assistant Superintendent

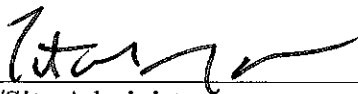
ALL SIGNATURES MUST BE OBTAINED BEFORE SERVICES ARE PROVIDED.

***Independent Consultant must sign and submit a W-9 to District prior to providing service.**

Contract for Services Criteria

District/Site Administrator – Please circle criteria that apply and sign below.

- (1) There is a specifically documented cost savings relative to using district employment. (The documentation requirements are specified and must be attached).
- (2) The contract is for new school district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors.
- (3) The services contracted are not available within the district, cannot be performed satisfactorily by school district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the school district.
- (4) The services are incidental to a contract for the purchase or lease of real or personal property. Contracts under this criterion, known as "service agreements," shall include, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented.
- (5) The policy, administrative, or legal goals and purposes of the district cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary school district hiring process. Contracts are permissible under this criterion to protect against a conflict of interest or to ensure independent and unbiased findings in cases where there is a clear need for a different, outside perspective. These contracts shall include, but not be limited to, obtaining expert witnesses in litigation.
- (6) The nature of the work is such that the criteria for emergency appointments apply. "Emergency appointment" means an appointment made for a period not to exceed 60 working days either during an actual emergency to prevent the stoppage of public business or because of the limited duration of the work. The method of selection and the qualification standards for an emergency employee shall be determined by the district. The frequency of appointment, length of employment, and the circumstances appropriate for the appointment of firms or individuals under emergency appointments shall be restricted so as to prevent the use of emergency appointments to circumvent the regular or ordinary hiring process.
- (7) The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the school district in the location where the services are to be performed.
- (8) The services are of such an urgent, temporary, or occasional nature that the delay incumbent in their implementation under the district's regular or ordinary hiring process would frustrate their very purpose.



District/Site Administrator

12.14.2020

Date

PACIFIC WEST

WATER PURIFICATION, INC.

P.O. BOX GH

PACIFIC GROVE, CA 93950

OFFICE : (831) 375-5888

FAX : (831) 375-8243

CONSENT **Invoice**

DATE

INVOICE NO

11/30/120

9922895

BILL TO:

PACIFIC GROVE HIGH SCHOOL

DESCRIPTION**AMOUNT**

BID	BID	BID	BID
-----	-----	-----	-----

1 EACH PW-2000-50-RO3 5 STAGE REVERSE OSMOSIS DRINKING WATER SYSTEM. INCLUDES: PURTREX 5 MICRON SEDIMENT FILTER (1ST. STAGE), Matrikx + CTO/2 EXTRUDED CARBON FILTER (2ND. STAGE), FILMTEC 50 GPD-TFC REVERSE OSMOSIS MEMBRANE (3RD. STAGE), RO3-SS STORAGE TANK & BALL VALVE (4TH. STAGE), Matrikx + CTO/2 EXTRUDED CARBON FILTER (5TH. STAGE), TOUCH-FLO STAINLESS-STEEL FAUCET & MISC. FITTINGS, VALVES, TUBING, FILTER HOUSINGS, AUTO-SHUT-OFF-VALVE & MOUNTING BRACKET.

750.00

SERVICE CHARGE. INSTALLATION.

250.00

(APPROX. ANNUAL SERVICE COST \$250.00.)

SUBTOTAL

1,000.00

Sales Tax

63.75

TOTAL

\$1,063.75

- Consent
 Information/Discussion
 Action/Discussion
 Public Hearing

SUBJECT: 2019-2020 Financial Audit Report and Measures A Financial & Performance Audit Report

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Song Chin-Bendib, Assistant Superintendent for Business Services

RECOMMENDATION:

The District Administration recommends that the Board review and accept the 2019-2020 Financial Audit and Measures A Financial & Performance Audit reports as presented.

BACKGROUND:

Under state law, each public school district is required to have an annual audit performed by an independent audit firm. Results of the audit are presented to the Board for acceptance and submittal to the County Office of Education and the California Department of Education for review.

INFORMATION:

The District's audit was performed by Eide Bailly, formerly Vavrinek, Trine, Day and Company (VTD). Electronic copies have been distributed to the Board members and are available to the public upon request, or the report can be viewed on the District website. A representative from the audit firm will present the 2019-20 final audit at the Board meeting.

Attached are the following reports:

1. 2019-10 Financial Audit

- a. Auditor's Opinion (page 2) – The most important part of the audit report is the auditor's opinion of the District's financial statements. In the second paragraph of page 2, the Auditor issues an unqualified opinion (**unmodified**, as stated on page 92) where the auditor states, "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Pacific Grove Unified School District, as of June 30, 2020....". An unqualified opinion is the cleanest opinion an auditor can express, and means that the auditors found nothing in the District financial statements that was materially in error.

However, on page 92, a "**significant deficiency**" was identified and a material weakness in the District's Internal Controls. The deficiency stemmed from a transaction for the April 2020 Seamless Summer Feeding Option (SSFO) claim for reimbursement. The revenue should have been recorded as a Federal income and corresponding receivable in 2019-20. Over a two-year period, 2019-20 and 2020-21, the income of \$49,043 was not lost but not recorded in the year that it was earned.

Staff has put into measures to ensure similar mistakes will not reoccur.

- b. Federal and State Audit Findings (pages 95-96) – The audit report identifies no audit findings in these areas

2. Associated Student Body (ASB) findings – it is a letter from Eide Bailly to Management of Pacific Grove Unified School District

In the second paragraph, the auditor states, “...during our audit, we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention...”.

- Prenumbered sub-receipts and Summer fundraisers
- Use of online fundraising accounts
- Disbursements
- Prohibited expenditures

The High School site administration and the ASB Bookkeeper have been informed of these audit findings and worked extensively with District staff in reviewing the audit findings and have subsequently implemented the corrective action steps.

3. 2019-20 Measures A Financial and Performance Audit

- a. Federal and State Audit Findings (pages 95-96) – The audit report identifies no audit findings Auditor’s Opinion (page 2) – an unqualified opinion has been issued, just like the District Financial Audit, on the Measures A and D Financial and Performance Audits. It is the cleanest opinion an auditor can express where the auditor found that, “..the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund...”.
- b. Financial Statement Findings – none reported (pages 11 and 12)
- c. Performance Audit Findings – none reported (pages 19 and 20)

Page 18 of the Independent Auditor’s Report on Performance concludes, “The results of our tests indicated that, in all significant respects, the Pacific Grove Unified School District has properly accounted for the expenditures held in Building Fund (Measures A and D) and that such expenditures were made for *authorized* Bond projects”.

4. Communication with Governance Letter relating to the District’s Financial Audit

It explains Eide Bailly’s responsibility in relation to the Financial Statement Audit under Generally Accepted Auditing Standards and Government Auditing Standards and their Compliance Audit under the Uniform Guidance.

5. Communication with Governance Letter relating to the District’s Bond Audit

It explains Eide Bailly’s responsibility in relation to the Financial Statement Audit of the District’s Building Fund (Measures A & D) under Generally Accepted Auditing Standards and Government Auditing Standards and the Performance Audit under Government Auditing Standards.

FISCAL IMPACT:

None.



Financial Statements
June 30, 2020

Pacific Grove Unified School District

Pacific Grove Unified School District

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Pacific Grove Unified School District

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Independent Auditor's Report

To the Governing Board
Pacific Grove Unified School District
Pacific Grove, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pacific Grove Unified School District (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, schedule of the District's proportionate share of the net OPEB liability – MPP program, schedule of the District's proportionate share of the net pension liability, and the schedule of District contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pacific Grove Unified School District's financial statements. The combining and individual nonmajor fund financial statements, schedule of expenditures of federal awards as required by the audit requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements, the schedule of expenditures of federal awards, and the other supplementary information listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted

in the United States of America. In our opinion, the combining and individual non-major fund financial statements, the schedule of expenditures of federal awards, and the other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 12, 2021 on our consideration of Pacific Grove Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that 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 the effectiveness of Pacific Grove Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pacific Grove Unified School District's internal control over financial reporting and compliance.

The image shows a handwritten signature in cursive script that reads "Erik Bailly LLP". The signature is written in black ink and is positioned above the typed name and date.

Fresno, California
January 12, 2021



www.pgusd.org

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This section of Pacific Grove Unified School District's (2019-2020) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2020, with comparative information as of June 30, 2019. Please read it in conjunction with the District's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the Pacific Grove Unified School District (the "District") using the integrated approach as prescribed by GASB Statement Number 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets and deferred outflows of resources), as well as all liabilities (including long-term liabilities and deferred inflows of resources). Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

Governmental Activities are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fund Financial Statements* include statements for each of the two categories of funds which are governmental and fiduciary.

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

The *Fiduciary Funds* are trust and agency funds. Trust funds focus reporting on net position and changes in net position, and agency funds report only a balance sheet and do not have a measurement focus.

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

The Primary unit of the government is the Pacific Grove Unified School District.

Pacific Grove Unified School District
Management's Discussion and Analysis
June 30, 2020

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

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

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

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

In the *Statement of Net Position* and the *Statement of Activities*, we present the District activities as follows:

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

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

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

Pacific Grove Unified School District
Management's Discussion and Analysis
June 30, 2020

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

THE DISTRICT AS TRUSTEE

Reporting the District's Fiduciary Responsibilities

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

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$(20.6) million for the fiscal year ended June 30, 2020, and \$(18.4) million for the fiscal year ended June 30, 2019, a decrease of \$2.2 million. Of this amount, \$4.8 million was restricted. Restricted net position is reported separately to show legal constraints from debt covenants grantors, constitutional provisions and enabling legislation that limit the School Board's ability to use net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

Pacific Grove Unified School District
Management's Discussion and Analysis
June 30, 2020

Table 1

	Governmental Activities	
	2020	2019
Assets		
Current and other assets	\$ 14,524,050	\$ 13,049,200
Capital assets	<u>53,541,674</u>	<u>55,132,268</u>
Total assets	<u>68,065,724</u>	<u>68,181,468</u>
Deferred outflows of resources	<u>14,377,532</u>	<u>14,441,318</u>
Liabilities		
Current liabilities	1,332,747	1,767,094
Long-term liabilities	<u>95,878,223</u>	<u>96,521,987</u>
Total liabilities	<u>97,210,970</u>	<u>98,289,081</u>
Deferred inflows of resources	<u>5,797,191</u>	<u>2,684,585</u>
Net Position		
Net investment in capital assets	12,017,485	10,099,489
Restricted	4,817,775	5,003,521
Unrestricted	<u>(37,400,165)</u>	<u>(33,453,890)</u>
Total net position	<u>\$ (20,564,905)</u>	<u>\$ (18,350,880)</u>

The \$(20.6) million in net position of governmental activities represents the accumulated results of all past years' operations.

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the *Statement of Activities*. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Pacific Grove Unified School District
Management's Discussion and Analysis
June 30, 2020

Table 2

	Governmental Activities	
	2020	2019
Revenues		
Program revenues		
Charges for services	\$ 337,879	\$ 429,035
Operating grants and contributions	5,396,312	6,036,745
General revenues		
Federal and State aid not restricted	3,394,242	3,774,097
Property taxes	31,689,545	30,174,471
Other general revenues	2,589,238	2,729,330
Total revenues	<u>43,407,216</u>	<u>43,143,678</u>
Expenses		
Instruction-related	31,305,940	30,430,878
Pupil services	4,135,035	4,362,900
Administration	3,308,617	3,216,589
Plant services	4,265,029	5,355,720
Other	2,606,620	2,475,601
Total expenses	<u>45,621,241</u>	<u>45,841,688</u>
Change in net position	<u>\$ (2,214,025)</u>	<u>\$ (2,698,010)</u>

Governmental Activities

As reported in the *Statement of Activities*, the cost of all of our governmental activities this year was \$45.6 million, as compared to \$45.8 million in the prior year. The amount that our taxpayers financed for these activities through local taxes was \$31.7 million because the cost was paid by those who benefited from the programs (\$0.3 million) or by other governments and organizations who subsidized certain programs with grants and contributions (\$5.4 million). We paid for the remaining "public benefit" portion of our governmental activities with \$3.4 million in unrestricted Federal and State funds and \$2.6 million in other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of the District's largest functions: instruction, pupil services, administration, plant services, and all other services. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits provided by that function.

Pacific Grove Unified School District
Management's Discussion and Analysis
June 30, 2020

Table 3

	Total Cost of Services		Net Cost of Services	
	2020	2019	2020	2019
Instruction	\$ 31,305,940	\$ 30,430,878	\$ (26,927,328)	\$ (25,649,282)
Pupil services	4,135,035	4,362,900	(3,102,905)	(3,178,439)
Administration	3,308,617	3,216,589	(3,201,015)	(2,971,563)
Plant services	4,265,029	5,355,720	(4,095,071)	(5,164,909)
All other services	2,606,620	2,475,601	(2,560,731)	(2,411,715)
Total	\$ 45,621,241	\$ 45,841,688	\$ (39,887,050)	\$ (39,375,908)

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$13.2 million while the prior year reported \$11.3 million, which is an increase of \$1.9 million (Table 4).

Table 4

Governmental Funds	Balances and Activity			
	June 30, 2019	Revenues	Expenditures	June 30, 2020
General	\$ 4,702,401	\$ 35,872,471	\$ 35,155,868	\$ 5,419,004
Adult Education	2,005,885	2,482,491	2,565,418	1,922,958
Child Development	37,885	541,627	579,228	284
Cafeteria	11,779	768,521	723,604	56,696
Deferred Maintenance	5,571	93,403	24,260	74,714
Building	951,156	2,127,878	944,960	2,134,074
Special Reserve Fund for Capital Outlay Projects	136,814	313,880	218,986	231,708
Bond Interest and Redemption	3,430,615	3,907,868	3,986,618	3,351,865
Total	\$ 11,282,106	\$ 46,108,139	\$ 44,198,942	\$ 13,191,303

The Fund balance in General Fund increased by \$0.7 million over the prior year. The Adult Education Fund decreased by \$0.1 million. The Building Fund increased from prior year primarily due to proceeds from the sale of bonds. The Bond Interest and Redemption Fund showed a slight decrease \$0.1 million. The District's non-major funds showed an overall increase of \$0.2 million.

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 4, 2020. A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report.

Pacific Grove Unified School District
Management's Discussion and Analysis
June 30, 2020

The District projected an increase in General Fund balance of approximately \$0.2 million. However, revenues were \$0.1 million more than expected and expenditures and transfers out were \$0.4 million less than projected, resulting in an actual increase to the fund of about \$0.7 million.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2020, the District had \$53.5 million in a broad range of capital assets (net of depreciation), including land, buildings, and furniture and equipment. At June 30, 2019, the District's capital assets were \$55.1 million. This amount represents a net decrease (including additions, deductions and depreciation) of \$1.6 million from prior year (Table 5).

Table 5

	Governmental Activities	
	2020	2019
Land	\$ 217,496	\$ 217,496
Buildings and improvements	52,660,952	54,040,717
Equipment	663,226	874,055
Total	<u>\$ 53,541,674</u>	<u>\$ 55,132,268</u>

We present more detailed information about our capital assets in the Notes to Financial Statements.

Long-Term Liabilities

At the end of this year, the District had \$95.9 million in liabilities outstanding versus \$96.5 million last year, a decrease of \$0.6 million. The long-term liabilities of the District include the following:

Table 6

	Governmental Activities	
	2020	2019
Long-Term Liabilities		
General obligation bonds	\$ 41,023,000	\$ 41,506,000
Unamortized premiums/(discounts)	3,822,668	4,041,114
Capital leases	332,649	436,821
Compensated absences	220,199	180,907
Net OPEB liability	7,821,673	10,293,699
Aggregate net pension liability	42,658,034	40,063,446
Total	<u>\$ 95,878,223</u>	<u>\$ 96,521,987</u>

The District's S&P bond rating as of the most recent bond issuance was "AA".

Pacific Grove Unified School District
Management's Discussion and Analysis
June 30, 2020

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2019-2020 ARE NOTED BELOW:

One of the play structures at Forest Grove has been replaced.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District Budget for the 2020-2021 year, the District Board and management used the following key assumptions in our revenue and expenditure forecasts:

1. Property tax revenues are budgeted to increase by four percent based on the County Assessor's Property Valuation report.
2. District will remain in basic aid status.
3. Federal income is expected to remain flat, budgeted at \$659,185.
4. CalPERS and CalSTRS contribution rates are budgeted as set by the Governor's May Revision.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Song Chin-Bendib, Assistant Superintendent, Business Services, at Pacific Grove Unified School District, 435 Hillcrest, Pacific Grove, California, 93950, 831-646-6509 or e-mail at schinbendib@pgusd.org.

Pacific Grove Unified School District
Statement of Net Position
June 30, 2020

	Governmental Activities
Assets	
Deposits and investments	\$ 13,248,445
Receivables	1,268,272
Prepaid items	550
Stores inventories	6,783
Capital assets not depreciated	217,496
Capital assets, net of accumulated depreciation	53,324,178
Total assets	68,065,724
Deferred Outflows of Resources	
Deferred charge on refunding	1,520,054
Deferred outflows of resources related to other postemployment benefits (OPEB) liability	230,994
Deferred outflows of resources related to pensions	12,626,484
Total deferred outflows of resources	14,377,532
Liabilities	
Overdrafts	105,861
Accounts payable	1,131,386
Unearned revenue	95,500
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	2,251,458
Long-term liabilities other than OPEB and pensions due in more than one year	43,147,058
Net other postemployment benefits liabilities	7,821,673
Aggregate net pension liabilities	42,658,034
Total liabilities	97,210,970
Deferred Inflows of Resources	
Deferred inflows of resources related to OPEB	3,066,890
Deferred inflows of resources related to pensions	2,730,301
Total deferred inflows of resources	5,797,191
Net Position	
Net investment in capital assets	12,017,485
Restricted for	
Debt service	3,351,865
Educational programs	1,415,997
Other activities	49,913
Unrestricted	(37,400,165)
Total net position	\$ (20,564,905)

Pacific Grove Unified School District
Statement of Activities
Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Charges for Services and Sales	Operating Grants and Contributions	
Governmental Activities				
Instruction	\$ 26,462,495	\$ -	\$ 3,761,320	\$ (22,701,175)
Instruction-related activities				
Supervision of instruction	447,835	-	52,922	(394,913)
Instructional library, media, and technology	372,634	-	20,236	(352,398)
School site administration	4,022,976	-	544,134	(3,478,842)
Pupil services				
Home-to-school transportation	624,463	-	25,903	(598,560)
Food services	1,012,774	337,879	254,720	(420,175)
All other pupil services	2,497,798	-	413,628	(2,084,170)
Administration				
Data processing	457,436	-	14,285	(443,151)
All other administration	2,851,181	-	93,317	(2,757,864)
Plant services	4,265,029	-	169,958	(4,095,071)
Ancillary services	417,476	-	9,992	(407,484)
Community services	432,077	-	2,182	(429,895)
Interest on long-term liabilities	1,604,258	-	-	(1,604,258)
Other outgo	152,809	-	33,715	(119,094)
Total governmental activities	\$ 45,621,241	\$ 337,879	\$ 5,396,312	(39,887,050)
General Revenues and Subventions				
Property taxes, levied for general purposes				27,823,800
Property taxes, levied for debt service				3,864,873
Taxes levied for other specific purposes				872
Federal and State aid not restricted to specific purposes				3,394,242
Interest and investment earnings				269,957
Miscellaneous				2,319,281
Subtotal, general revenues				37,673,025
Change in Net Position				(2,214,025)
Net Position - Beginning				(18,350,880)
Net Position - Ending				<u>\$ (20,564,905)</u>

Pacific Grove Unified School District
Balance Sheet – Governmental Funds
June 30, 2020

	General Fund	Adult Education Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets						
Deposits and investments	\$ 5,651,254	\$ 1,793,625	\$ 2,181,429	\$ 3,351,865	\$ 270,272	\$ 13,248,445
Receivables	887,070	152,426	-	-	228,776	1,268,272
Prepaid expenditures	550	-	-	-	-	550
Stores inventories	-	-	-	-	6,783	6,783
Total assets	\$ 6,538,874	\$ 1,946,051	\$ 2,181,429	\$ 3,351,865	\$ 505,831	\$ 14,524,050
Liabilities and Fund Balances						
Liabilities						
Overdrafts	\$ -	\$ -	\$ -	\$ -	\$ 105,861	\$ 105,861
Accounts payable	1,030,936	16,527	47,355	-	36,568	1,131,386
Unearned revenue	88,934	6,566	-	-	-	95,500
Total liabilities	1,119,870	23,093	47,355	-	142,429	1,332,747
Fund Balances						
Nonspendable	5,550	-	-	-	6,783	12,333
Restricted	916,588	499,125	2,134,074	3,351,865	50,197	6,951,849
Committed	-	-	-	-	74,714	74,714
Assigned	666,946	1,423,833	-	-	231,708	2,322,487
Unassigned	3,829,920	-	-	-	-	3,829,920
Total fund balances	5,419,004	1,922,958	2,134,074	3,351,865	363,402	13,191,303
Total liabilities and fund balances	\$ 6,538,874	\$ 1,946,051	\$ 2,181,429	\$ 3,351,865	\$ 505,831	\$ 14,524,050

Pacific Grove Unified School District
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
 June 30, 2020

Total Fund Balance - Governmental Funds		\$ 13,191,303
<p>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because</p> <p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.</p>		
The cost of capital assets is	\$ 81,674,210	
Accumulated depreciation is	<u>(28,132,536)</u>	
Net capital assets		53,541,674
<p>Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to</p>		
Debt refundings	1,520,054	
Other postemployment benefits	230,994	
Net pension obligation	<u>12,626,484</u>	
Total deferred outflows of resources to pensions		14,377,532
<p>Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to</p>		
Other postemployment benefits	(3,066,890)	
Net pension obligation	<u>(2,730,301)</u>	
Total deferred inflows of resources to pensions		(5,797,191)
<p>Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.</p>		
		(42,658,034)
<p>The District's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.</p>		
		(7,821,673)
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.</p>		
<p>Long-term liabilities at year-end consist of</p>		
General obligation bonds	(44,845,668)	
Capital leases payable	(332,649)	
Compensated absences (vacations)	<u>(220,199)</u>	
Total long-term liabilities		<u>(45,398,516)</u>
Total net position - governmental activities		<u><u>\$ (20,564,905)</u></u>

Pacific Grove Unified School District

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2020

	General Fund	Adult Education Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues						
Local Control Funding Formula	\$ 30,391,751	\$ 212,874	\$ -	\$ -	\$ 93,372	\$ 30,697,997
Federal sources	581,099	56,076	-	-	312,867	950,042
Other State sources	2,837,359	1,662,622	-	13,388	154,761	4,668,130
Other local sources	2,062,262	550,919	19,878	3,894,480	965,805	7,493,344
Total revenues	35,872,471	2,482,491	19,878	3,907,868	1,526,805	43,809,513
Expenditures						
Current						
Instruction	21,599,074	1,201,420	-	-	150,988	22,951,482
Instruction-related activities						
Supervision of instruction	419,650	-	-	-	-	419,650
Instructional library, media, and technology	329,753	20,657	-	-	-	350,410
School site administration	2,921,096	701,544	-	-	-	3,622,640
Pupil services						
Home-to-school transportation	292,462	-	-	-	-	292,462
Food services	2,964	-	-	-	723,604	726,568
All other pupil services	2,334,900	-	-	-	-	2,334,900
Administration						
Data processing	400,233	-	-	-	-	400,233
All other administration	2,648,367	-	-	-	24,540	2,672,907
Plant services	3,380,775	186,033	-	-	18,589	3,585,397
Ancillary services	401,687	-	-	-	-	401,687
Community services	-	-	-	-	403,700	403,700
Other outgo	152,809	-	-	-	-	152,809
Facility acquisition and construction	81,472	455,764	836,960	-	107,621	1,481,817
Debt service						
Principal	-	-	-	2,591,000	104,172	2,695,172
Interest and other	-	-	108,000	1,395,618	12,864	1,516,482
Total expenditures	34,965,242	2,565,418	944,960	3,986,618	1,546,078	44,008,316
Excess (Deficiency) of Revenues Over Expenditures	907,229	(82,927)	(925,082)	(78,750)	(19,273)	(198,803)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	190,626	190,626
Proceeds from the sale of bonds	-	-	2,108,000	-	-	2,108,000
Transfers out	(190,626)	-	-	-	-	(190,626)
Net Financing Sources (Uses)	(190,626)	-	2,108,000	-	190,626	2,108,000
Net Change in Fund Balances	716,603	(82,927)	1,182,918	(78,750)	171,353	1,909,197
Fund Balance - Beginning	4,702,401	2,005,885	951,156	3,430,615	192,049	11,282,106
Fund Balance - Ending	\$ 5,419,004	\$ 1,922,958	\$ 2,134,074	\$ 3,351,865	\$ 363,402	\$ 13,191,303

Pacific Grove Unified School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2020

Total Net Change in Fund Balances - Governmental Funds \$ 1,909,197

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which depreciation exceeds capital outlays in the period.

Depreciation expense	\$ (2,613,417)	
Capital outlays	<u>1,022,823</u>	
Net expense adjustment		(1,590,594)

In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used. (39,292)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year. (2,732,944)

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability during the year. (478,234)

Proceeds received from Certificates of Participation or Sale of Bonds is a revenue in the governmental funds, but it increases long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities. (2,108,000)

Governmental funds report the effect of premiums, discounts, and the deferred amount on a refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities.

Premium amortization		218,446
Deferred amount on refunding amortization		(87,776)

Pacific Grove Unified School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
Funds to the Statement of Activities
Year Ended June 30, 2020

Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

General obligation bonds	\$ 2,591,000
Capital leases	<u>104,172</u>
Change in net position of governmental activities	<u>\$ (2,214,025)</u>

Pacific Grove Unified School District
Statement of Net Position – Fiduciary Funds
June 30, 2020

	<u>Scholarship Trust</u>	<u>Agency Funds</u>
Assets		
Deposits and investments	<u>\$ 289,413</u>	<u>\$ 411,217</u>
Liabilities		
Due to student groups	<u>-</u>	<u>\$ 411,217</u>
Net Position		
Held in trusts for scholarships	<u>\$ 289,413</u>	

Pacific Grove Unified School District
Statement of Changes in Net Position – Fiduciary Funds
Year Ended June 30, 2020

	Scholarship Trust
Additions	
Private donations	\$ 54,062
Investment income	1,579
Interest	401
Total additions	56,042
Deductions	
Other expenditures	957
Scholarships awarded	14,150
Total deductions	15,107
Change in Net Position	40,935
Net Position - Beginning	248,478
Net Position - Ending	\$ 289,413

Note 1 - Summary of Significant Accounting Policies**Financial Reporting Entity**

The Pacific Grove Unified School District (the District) was organized in 1895 under the laws of the State of California. The District operates under a locally-elected five-member Board form of government and provides educational services to grades K - 12 as mandated by the State and/or Federal agencies. The District operates two elementary schools, one middle school, one high school, one adult education center, one continuation high school, and three child care centers.

A reporting entity is comprised of the primary government and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Pacific Grove Unified School District, this includes general operations, food service, and student related activities of the District.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into two broad fund categories: governmental and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

One fund currently defined as a special revenue fund in the California State Accounting Manual (CSAM) does not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 20, Special Reserve Postemployment Benefits Fund, is not substantially composed of restricted or committed revenue sources. While this fund is authorized by statute and will remain open for internal reporting purposes, this fund functions effectively as an extension of the General Fund, and accordingly has been consolidated with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in fund balance of \$6,182.

Pacific Grove Unified School District

Notes to Financial Statements

June 30, 2020

Adult Education Fund The Adult Education Fund is used to account separately for Federal, State, and local revenues that are restricted or committed for adult education programs and is to be expended for adult education purposes only.

Building Fund The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Bond Interest and Redemption Fund The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.
- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).
- **Deferred Maintenance Fund** The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

Capital Project Funds The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

Fiduciary Funds Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is split into two classifications: agency funds and trust funds. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Pacific Grove Unified School District
Notes to Financial Statements
June 30, 2020

Trust funds are used to account for the assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore, not available to support the District's own programs. The District has a scholarship trust fund and an ASB student body agency fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB).

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The government-wide Statement of Activities presents a comparison between expenses, both direct and indirect, and program revenues for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Pacific Grove Unified School District

Notes to Financial Statements

June 30, 2020

- **Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county pools are determined by the program sponsor.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the weighted average basis.

Pacific Grove Unified School District

Notes to Financial Statements

June 30, 2020

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 2 to 15 years.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position as long-term liabilities.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accounts Payable and Long-Term Liabilities

Accounts payable and long-term liabilities are reported in the government-wide financial statements. In general, governmental fund accounts payable that are paid in a timely manner and in full from current financial resources are reported as liabilities of the funds.

Premiums

In the government-wide financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities statement of net assets. Debt premiums are amortized over the life of the debt using the straight-line method, which approximates the effective interest method.

Pacific Grove Unified School District
Notes to Financial Statements
June 30, 2020

In governmental fund financial statements, debt premiums are recognized in the current period. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for deferred charges on refunding of debt, for pension related items, and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items and for OPEB related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, the District Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The net OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Fund Balances - Governmental Funds

As of June 30, 2020, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Pacific Grove Unified School District
Notes to Financial Statements
June 30, 2020

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Superintendent or Assistant Superintendent of Business Services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted one-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than three percent of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$4,817,775 of restricted net position.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Repayments from funds responsible for

Pacific Grove Unified School District
Notes to Financial Statements
June 30, 2020

particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Monterey bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

Change in Accounting Principles

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, Certain Asset Retirement Obligations
- Statement No. 84, Fiduciary Activities
- Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
- Statement No. 90, Majority Equity Interests
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
- Implementation Guide No. 2018-1, Implementation Guidance Update—2018
- Implementation Guide No. 2019-1, Implementation Guidance Update—2019
- Implementation Guide No. 2019-2, Fiduciary Activities.

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases
- Implementation Guide No. 2019-3, Leases.

The provisions of this Statement have been implemented as of June 30, 2020.

New Accounting Pronouncements

In January 2017, the GASB issued Statement No. 84, Fiduciary Activities. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In June 2017, the GASB issued Statement No. 87, Leases. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for the reporting periods beginning after June 15, 2021. Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In June 2018, the GASB issued Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

Pacific Grove Unified School District

Notes to Financial Statements

June 30, 2020

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. The requirements of this Statement should be applied prospectively. The effects of this change on the District's financial statements have not yet been determined.

In August 2018, the GASB issued Statement 90, Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 60. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively. The effects of this change on the District's financial statements have not yet been determined.

In May 2019, the GASB issued Statement No. 91, Conduit Debt Obligations. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having all of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder or a debt trustee.
- The issuer and the third-party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer, at the inception of the arrangement, should recognize the entire capital asset and a deferred inflow of resources. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

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This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for the reporting periods beginning after December 15, 2021. Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In January 2020, the GASB issued Statement No. 92, Omnibus 2020. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, Leases, and Implementation Guide No. 2019-3, Leases, for interim financial reporting
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statement 67 and 68, as amended, and No.74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021.

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- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021.

Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In March 2020, the GASB issued Statement No. 93, Replacement of Interbank Offered Rates. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR (Interbank Offered Rate). This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap
- Clarifying the definition of reference rate, as it is used in Statement 53, as amended
- Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

As a result of the implementation of GASB Statement No. 95, the removal of LIBOR as an appropriate benchmark interest rate (paragraph 11b) is effective for reporting periods ending after December 31, 2021. Paragraph 13 and 14 related to lease modifications is effective for reporting periods beginning after June 15, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020. Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In March 2020, the GASB issued Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

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This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In May 2020, the GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In June 2020, the GASB issued Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately.

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The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement.

The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The effects of this change on the District's financial statements have not yet been determined.

Note 2 - Deposits and Investments

Summary of Deposits and Investments

Deposits and investments as of June 30, 2020, are classified in the accompanying financial statements as follows:

Governmental activities, net of overdraft	\$ 13,142,584
Fiduciary funds	<u>700,630</u>
Total deposits and investments	<u><u>\$ 13,843,214</u></u>

Deposits and investments as of June 30, 2020, consist of the following:

Cash on hand and in banks	\$ 564,257
Cash in revolving	5,000
Investments, net of overdraft	<u>13,273,957</u>
Total deposits and investments	<u><u>\$ 13,843,214</u></u>

The Child Development Fund and the Cafeteria Fund ended the year with deficit Cash in County balances of \$34,131 and \$71,730, respectively.

Policies and Practices

The District is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Pacific Grove Unified School District

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Investment in County Treasury - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the County Pool which purchases a combination of shorter term and longer term investments and which also times cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Pacific Grove Unified School District

Notes to Financial Statements

June 30, 2020

Segmented Time Distribution

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following schedule that shows the distribution of the District's investments by maturity:

Investment Type	Reported Amount	12 Months or Less	13 - 24 Months	25 - 60 Months	More Than 60 Months
Corporate Bond	\$ 14,425	\$ -	\$ -	\$ -	\$ 14,425
Certificates of Deposit	136,935	136,935	-	-	-
County Pool	13,122,597	-	13,122,597	-	-
Total	<u>\$ 13,273,957</u>	<u>\$ 136,935</u>	<u>\$ 13,122,597</u>	<u>\$ -</u>	<u>\$ 14,425</u>

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California *Government Code*, the District's investment policy, or debt agreements, and the actual rating as of the year-end for each investment type.

Investment Type	Reported Amount	Minimum Legal Rating	Rating as of Year End		
			A-	AA-	Unrated
Corporate Bond	\$ 14,425	N/A	\$ -	\$ 14,425	\$ -
Certificate of Deposit	136,935	N/A	-	-	136,935
County Pool	13,122,597	N/A	-	-	13,122,597
Total	<u>\$ 13,273,957</u>		<u>\$ -</u>	<u>\$ 14,425</u>	<u>\$ 13,259,532</u>

N/A - Not applicable

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California *Government Code* requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2020, \$329,978 of the District's bank balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

Pacific Grove Unified School District

Notes to Financial Statements

June 30, 2020

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Of the investment in Corporate Bonds of \$14,425, the District has a custodial credit risk exposure of \$14,425 because the related securities are uninsured, unregistered and held by the brokerage firm which is also the counterparty for these securities. The District does not have a policy limiting the amount of securities that can be held by counterparties.

Note 3 - Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

- Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.
- Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.
- Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Monterey County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share. The County Treasury Investment Pool has a daily redemption frequency period and a one-day redemption notice period.

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The District's fair value measurements are as follows at June 30, 2020:

Investment Type	Reported Amount	Fair Value Measurements Using			Uncategorized
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
Coporate Bond	\$ 14,425	\$ 14,425	\$ -	\$ -	\$ -
Certificate of Deposit	136,935	136,935	-	-	-
County Pool	13,122,597	-	-	-	13,122,597
Total	\$ 13,273,957	\$ 151,360	\$ -	\$ -	\$ 13,122,597

All assets have been valued using a market approach, with quoted market prices.

Note 4 - Receivables

Receivables at June 30, 2020, consist of intergovernmental grants, entitlements, and local sources. All receivables are considered collectible in full.

	General Fund	Adult Education Fund	Non-Major Governmental Funds	Total
Federal Government				
Categorical aid	\$ 507,243	\$ 29,473	\$ 130,118	\$ 666,834
State Government				
LCFF apportionment	266,437	-	-	266,437
Other State	103,173	122,953	51,367	277,493
Local sources and interest	10,217	-	47,291	57,508
Total	\$ 887,070	\$ 152,426	\$ 228,776	\$ 1,268,272

Pacific Grove Unified School District
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Note 5 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2020, is as follows:

	Balance July 1, 2019	Additions	Balance June 30, 2020
Governmental Activities			
Capital assets not being depreciated			
Land	\$ 217,496	\$ -	\$ 217,496
Total capital assets not being depreciated	217,496	-	217,496
Capital assets being depreciated			
Buildings and improvements	77,632,149	961,230	78,593,379
Furniture and equipment	2,801,742	61,593	2,863,335
Total capital assets being depreciated	80,433,891	1,022,823	81,456,714
Total capital assets	80,651,387	1,022,823	81,674,210
Accumulated depreciation			
Buildings and improvements	(23,591,432)	(2,340,995)	(25,932,427)
Furniture and equipment	(1,927,687)	(272,422)	(2,200,109)
Total accumulated depreciation	(25,519,119)	(2,613,417)	(28,132,536)
Governmental activities capital assets, net	\$ 55,132,268	\$ (1,590,594)	\$ 53,541,674

Depreciation expense was charged as a direct expense to governmental functions as follows:

Governmental Activities	
Instruction	\$ 1,332,843
School site administration	104,537
Home-to-school transportation	313,610
Food services	261,342
Data processing	26,134
All other administration	52,268
Plant services	522,683
Total depreciation expenses governmental activities	\$ 2,613,417

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Notes to Financial Statements

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Note 6 - Interfund Transactions**Operating Transfers**

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2020, consist of the following:

The General Fund transferred to the Child Development Non-Major Governmental Fund to cover excess costs.	\$ 95,515
The General Fund transferred to the Cafeteria Non-Major Governmental Fund to supplement operations.	<u>95,111</u>
Total	<u><u>\$ 190,626</u></u>

Note 7 - Accounts Payable

Accounts payable at June 30, 2020, consist of the following:

	General Fund	Adult Education Fund	Building Fund	Non-Major Governmental Funds	Total
Vendor payables	\$ 95,274	\$ 16,527	\$ 47,355	\$ 36,568	\$ 195,724
Salaries and benefits	935,662	-	-	-	935,662
Total	<u><u>\$ 1,030,936</u></u>	<u><u>\$ 16,527</u></u>	<u><u>\$ 47,355</u></u>	<u><u>\$ 36,568</u></u>	<u><u>\$ 1,131,386</u></u>

Note 8 - Unearned Revenue

Unearned revenue at June 30, 2020, consists of the following:

	General Fund	Adult Education Fund	Total
Federal financial assistance	\$ 23,370	\$ 6,566	\$ 29,936
State categorical aid	65,564	-	65,564
Total	<u><u>\$ 88,934</u></u>	<u><u>\$ 6,566</u></u>	<u><u>\$ 95,500</u></u>

Pacific Grove Unified School District
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Note 9 - Tax and Revenue Anticipation Notes (TRANS)

On July 11, 2019, the District issued \$5,980,000 of Tax and Revenue Anticipation Notes bearing interest at two percent. The notes were issued to supplement cash flows. Interest and principal were due and payable on June 30, 2020. By April 30, 2020, the District had placed 100 percent of principal and interest in an irrevocable trust for the sole purpose of satisfying the notes. The District was not required to make any additional payments on the notes.

Changes in the outstanding liabilities for the Tax and Revenue Anticipation Notes is as follows:

<u>Issue Date</u>	<u>Rate</u>	<u>Maturity Date</u>	<u>Outstanding July 1, 2019</u>	<u>Additions</u>	<u>Payments</u>	<u>Outstanding June 30, 2020</u>
7/11/2019	2.00%	6/30/2020	\$ -	\$ 5,980,000	\$ 5,980,000	\$ -

Note 10 - Long-Term Liabilities Other than OPEB and Pensions**Summary**

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2020</u>	<u>Due in One Year</u>
Long-Term Liabilities					
General obligation bonds	\$ 41,506,000	\$ 2,108,000	\$ (2,591,000)	\$ 41,023,000	\$ 2,144,000
Unamortized debt premiums	4,041,114	-	(218,446)	3,822,668	-
Capital leases	436,821	-	(104,172)	332,649	107,458
Compensated absences	180,907	39,292	-	220,199	-
Total	<u>\$ 46,164,842</u>	<u>\$ 2,147,292</u>	<u>\$ (2,913,618)</u>	<u>\$ 45,398,516</u>	<u>\$ 2,251,458</u>

Payments on the bonds are made from the Bond Interest and Redemption Fund with local tax revenues.

Payments for compensated absences will be made by the fund for which the employee worked. Payments on the capital leases are made from the Special Reserve Fund for Capital Outlay Projects.

Bonded Debt

On April 8, 2009, the District issued \$9,500,000 of 2006 Election, Series C General Obligation Bonds. The Bonds represent a portion of the \$42,000,000 of General Obligation Bonds approved by more than fifty-five percent of the voters within the District at an election held on June 6, 2006. The Bonds were issued to repair and renovate schools, and build new classrooms and educational facilities in the District. Interest on the Bonds is payable each February 1 and August 1 commencing February 1, 2010. The Series C Bonds maturing on and after August 1, 2019 were subject to an advanced refunding during the 2016-17 fiscal year with proceeds from the District's 2016 General Obligation Refunding Bonds.

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On February 9, 2010, the District issued \$9,000,000 of 2006 Election, Series D General Obligation Bonds. The Bonds represent a portion of the \$42,000,000 of General Obligation Bonds approved by more than fifty-five percent of the voters within the District at an election held on June 6, 2006. The Bonds were issued to repair and renovate schools, and build new classrooms and educational facilities in the District. Interest on the Bonds is payable each February 1 and August 1 commencing February 1, 2011. The Series D Bonds maturing on and after August 1, 2021 were subject to an advanced refunding during the 2017-18 fiscal year with proceeds from the District's 2017 General Obligation Refunding Bonds.

On December 6, 2011, the District issued \$4,690,000 of 2011 General Obligation Refunding Bonds. The Bonds were issued to refund all of the outstanding principal of the District's General Obligation Bonds, 1999 Election, Series B, Series C, and Series D. Interest on the Bonds is payable each February 1 and August 1 commencing February 1, 2012. The 2011 Bonds maturing on and after August 1, 2022 were subject to an advanced refunding during the 2017-18 fiscal year with proceeds from the District's 2017 General Obligation Refunding Bonds.

On June 30, 2015, the District issued \$4,925,000 and \$3,380,000 of 2015 Series A and B General Obligation Refunding Bonds. The Series A Refunding Bonds were issued to refund a portion of the 2005 and 2007 Refunding Bonds. The Series B Refunding Bonds were issued to refund a portion of the 2006 Series A Refunding Bonds. Interest on the Bonds is payable each February 1 and August 1 commencing August 1, 2015.

On July 14, 2016, the District issued \$16,125,000 of 2016 General Obligation Refunding Bonds. The Bonds were issued to refund certain maturities of the District's outstanding General Obligation Bonds, Election of 2006, Series A, Series B, and Series C, and to pay the costs of issuance. Interest on the Bonds is payable each February 1 and August 1 commencing August 1, 2017.

On December 12, 2017, the District issued \$10,130,000 of 2017 General Obligation Refunding Bonds. The Bonds were issued to refund certain maturities of the District's outstanding General Obligation Bonds, Election of 2006, Series D, to refund certain maturities of the District's outstanding 2011 General Obligation Refunding Bonds, and to pay the costs of issuance. Interest on the Bonds is payable each February 1 and August 1 commencing February 1, 2018.

On July 12, 2011, the District issued \$7,780,000 of Taxable General Obligation Bonds, 2006, Series E (Direct-Pay Qualified School Construction Bonds). The Bonds represent a portion of the \$42,000,000 of General Obligation Bonds approved by more than fifty-five percent of the voters within the District at an election held on June 6, 2006. The Bonds were issued to repair and renovate schools, and build new classrooms and educational facilities in the District. Interest on the Bonds is payable each February 1 and August 1 commencing February 1, 2012. As the issuance is a Qualified School Construction Bond the interest payments are to be paid for with Federal interest subsidies.

On December 15, 2016, the District issued \$2,103,000 of 2014 Election, Series B General Obligation Ed Tech Bonds (Bank Qualified). The Bonds represent a portion of the \$18,000,000 of General Obligation Bonds approved by more than fifty-five percent of the voters within the District at an election held on November 4, 2014. The Bonds were issued to increase student access to computers; maintain and upgrade educational software; keep pace with 21st century technological innovations; and significantly reduce borrowing costs.

Pacific Grove Unified School District

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On April 16, 2020, the District issued \$2,108,000 of 2014 Election, Series C General Obligation Ed Tech Bonds (Bank Qualified). The Bonds represent a portion of the \$18,000,000 of General Obligation Bonds approved by more than fifty-five percent of the voters within the District at an election held on November 4, 2014. The Bonds were issued to increase student access to computers; maintain and upgrade educational software; keep pace with 21st century technological innovations; and significantly reduce borrowing costs.

The outstanding general obligation bonded debt is as follows:

Issuance Date	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2019	Issued	Redeemed	Bonds Outstanding June 30, 2020
4/8/2009	8/1/2019	5.0 - 7.0	\$ 9,500,000	\$230,000	\$ -	\$ (230,000)	\$ -
2/9/2010	8/1/2020	2.0 - 5.0	9,000,000	430,000	-	(210,000)	220,000
12/6/2011	8/1/2021	2.0 - 4.25	4,690,000	550,000	-	(180,000)	370,000
6/30/2015	8/1/2030	2.0 - 5.0	4,925,000	3,950,000	-	(270,000)	3,680,000
6/30/2015	8/1/2031	2.0 - 5.0	3,380,000	2,815,000	-	(175,000)	2,640,000
7/14/2016	8/1/2039	2.0 - 4.0	16,125,000	15,760,000	-	-	15,760,000
12/12/2017	8/1/2037	3.0 - 4.0	10,130,000	9,910,000	-	(75,000)	9,835,000
Notes from direct borrowings and direct placements				-	-	-	-
7/12/2011	8/1/2026	5.01	7,780,000	6,207,000	-	(530,000)	5,677,000
12/15/2016	8/1/2021	2.29	2,103,000	1,654,000	-	(921,000)	733,000
4/16/2020	8/1/2022	1.17	2,108,000	-	2,108,000	-	2,108,000
Total				<u>\$ 41,506,000</u>	<u>\$ 2,108,000</u>	<u>\$ (2,591,000)</u>	<u>\$ 41,023,000</u>

Debt Service Requirements to Maturity

The current interest bonds mature as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2021	\$ 2,144,000	\$ 1,592,251	\$ 3,736,251
2022	3,296,000	1,540,247	4,836,247
2023	2,721,000	1,434,146	4,155,146
2024	2,325,000	1,327,815	3,652,815
2025	2,705,000	1,214,377	3,919,377
2026-2030	11,727,000	4,332,046	16,059,046
2031-2035	9,610,000	2,143,592	11,753,592
2036-2040	6,495,000	471,485	6,966,485
Total	<u>\$ 41,023,000</u>	<u>\$ 14,055,959</u>	<u>\$ 55,078,959</u>

Compensated Absences

Compensated absences (unpaid employee vacation) for the District at June 30, 2020, amounted to \$220,199.

Pacific Grove Unified School District
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Capital Leases

The District has entered into agreements to lease portable buildings. Such agreements are, in substance, purchases (capital leases) and are reported as capital lease obligations. The District's liability on lease agreements with options to purchase is summarized below:

	Equipment
Balance, July 1, 2019	\$ 436,821
Payments	(104,172)
Balance, July 1, 2020	\$ 332,649

The capital leases have minimum lease payments as follows:

Year Ending June 30,	Lease Payment
2021	\$ 117,036
2022	117,035
2023	117,035
Total	351,106
Less amount representing interest	(18,457)
Present value of minimum lease payments	\$ 332,649

Leased buildings under capital leases in capital assets at June 30, 2020, include the following:

Buildings	\$ 635,705
Less accumulated depreciation	(76,284)
Total	\$ 559,421

Pacific Grove Unified School District
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Note 11 - Net Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2020, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plan:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
Retiree Health Plan	\$ 7,613,885	\$ 230,994	\$ 3,066,890	\$ 710,708
Medicare Premium Payment (MPP) Program	207,788	-	-	(1,480)
Total	<u>\$ 7,821,673</u>	<u>\$ 230,994</u>	<u>\$ 3,066,890</u>	<u>\$ 709,228</u>

The details of the plan are as follows:

District Plan

Plan Administration

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Plan Membership

At June 30, 2018, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	129
Active employees	<u>295</u>
Total	<u><u>424</u></u>

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Pacific Grove Unified School District
Notes to Financial Statements
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Contributions

The benefit payment requirements of the Plan members and the District are established and may be amended by the District, the Pacific Grove Teachers Association (PGTA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, PGTA, CSEA, and the unrepresented groups. For measurement period of June 30, 2019, the District paid \$356,353 in benefits.

Total OPEB Liability of the District

The District's total OPEB liability of \$7,613,885 was measured as of June 30, 2019, and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of June 30, 2019.

Actuarial Assumptions

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.75 percent
Salary increases	2.75 percent, average, including inflation
Discount rate	3.50 percent
Healthcare cost trend rates	4.00 percent

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Mortality rates were based on the 2009 CalSTRS Mortality Table for certificated employees and the 2014 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actual experience study for the period July 1, 2018 to June 30, 2019.

Pacific Grove Unified School District
Notes to Financial Statements
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Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, June 30, 2018	\$ 10,084,431
Service cost	732,709
Interest	388,268
Differences between expected and actual experience	(3,431,279)
Changes of assumptions or other inputs	196,109
Benefit payments	(356,353)
Net change in total OPEB liability	(2,470,546)
Balance, June 30, 2019	\$ 7,613,885

Changes in Benefit Terms - There were no changes in the benefit terms since the previous valuation.

Changes of Assumptions - The discount rate changed from 3.8 percent to 3.5 percent.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

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

Discount Rate	Total OPEB Liability
1% decrease (2.5%)	\$ 8,337,576
Current discount rate (3.5%)	7,613,885
1% increase (4.5%)	6,995,187

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

Healthcare Cost Trend Rates	Total OPEB Liability
1% decrease (3%)	\$ 7,320,352
Current healthcare cost trend rate (4%)	7,613,885
1% increase (5%)	7,931,239

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Notes to Financial Statements
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OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources related to OPEB

At June 30, 2020, the District reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 230,994	\$ -
Differences between expected and actual experience	-	3,036,879
Changes of assumptions	-	30,011
	<u> </u>	<u> </u>
Total	<u>\$ 230,994</u>	<u>\$ 3,066,890</u>

The deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the subsequent fiscal year.

The deferred inflows of resources related to differences between expected and actual experience and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period and will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Inflows of Resources</u>
2020	\$ 410,269
2021	410,269
2022	410,269
2023	410,269
2024	421,792
Thereafter	1,004,022
	<u> </u>
Total	<u>\$ 3,066,890</u>

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

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A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018, annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2020, the District reported a liability of \$207,788 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2019 and June 30, 2018, respectively, was 0.0558 percent and 0.0547 percent, resulting in a net increase in the proportionate share of 0.0011 percent.

For the year ended June 30, 2020, the District recognized OPEB expense of \$(1,480).

Pacific Grove Unified School District
Notes to Financial Statements
June 30, 2020

Actuarial Methods and Assumptions

The June 30, 2019 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total OPEB liability to June 30, 2019, using the assumptions listed in the following table:

Measurement Date	June 30, 2019	June 30, 2018
Valuation Date	June 30, 2018	June 30, 2017
Experience Study	July 1, 2010 through June 30, 2015	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.50%	3.87%
Medicare Part A Premium Cost Trend Rate	3.70%	3.70%
Medicare Part B Premium Cost Trend Rate	4.10%	4.10%

For the valuation as of June 30, 2018, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 380 or an average of 0.23 percent of the potentially eligible population (165,422).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2019, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2019, is 3.50 percent. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.50 percent, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2019, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate decreased 0.37 percent from 3.87 percent as of June 30, 2018.

Pacific Grove Unified School District

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Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

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

<u>Discount Rate</u>	<u>Net OPEB Liability</u>
1% decrease (2.50%)	\$ 226,745
Current discount rate (3.50%)	207,788
1% increase (4.50%)	190,359

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability calculated using the current Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

<u>Medicare Costs Trend Rate</u>	<u>Net OPEB Liability</u>
1% decrease (2.7% Part A and 3.1% Part B)	\$ 194,760
Current Medicare costs trend rate (3.7% Part A and 4.1% Part B)	207,788
1% increase (4.7% Part A and 5.1% Part B)	233,813

Pacific Grove Unified School District
Notes to Financial Statements
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Note 12 - Fund Balances

Fund balances are composed of the following elements:

	General Fund	Adult Education Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total
Nonspendable						
Revolving cash	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Stores inventories	-	-	-	-	6,783	6,783
Prepaid expenditures	550	-	-	-	-	550
Total nonspendable	<u>5,550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,783</u>	<u>12,333</u>
Restricted						
Legally restricted programs	916,588	499,125	-	-	284	1,415,997
Food service	-	-	-	-	49,913	49,913
Capital projects	-	-	2,134,074	-	-	2,134,074
Debt services	-	-	-	3,351,865	-	3,351,865
Total restricted	<u>916,588</u>	<u>499,125</u>	<u>2,134,074</u>	<u>3,351,865</u>	<u>50,197</u>	<u>6,951,849</u>
Committed						
Deferred maintenance program	-	-	-	-	74,714	74,714
Assigned						
Sick leave incentive	70,000	-	-	-	-	70,000
Deferred maintenance	355,536	-	-	-	-	355,536
STRS/PERS reserve	235,228	-	-	-	-	235,228
Postemployment benefits	6,182	-	-	-	-	6,182
Adult education	-	1,423,833	-	-	-	1,423,833
Capital outlay projects	-	-	-	-	231,708	231,708
Total assigned	<u>666,946</u>	<u>1,423,833</u>	<u>-</u>	<u>-</u>	<u>231,708</u>	<u>2,322,487</u>
Unassigned						
Reserve for economic uncertainties	3,829,920	-	-	-	-	3,829,920
Total	<u>\$ 5,419,004</u>	<u>\$ 1,922,958</u>	<u>\$ 2,134,074</u>	<u>\$ 3,351,865</u>	<u>\$ 363,402</u>	<u>\$ 13,191,303</u>

Pacific Grove Unified School District
Notes to Financial Statements
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Note 13 - Risk Management

Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2020, the District contracted with Monterey County Liability and Property Self-Insurance Authority for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2020, the District participated in the Monterey Educational Risk Management Authority (MERMA), an insurance purchasing pool. The intent of MERMA is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in MERMA. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in MERMA.

Employee Medical Benefits

The District has contracted with the Monterey County Schools Insurance Group (MCSIG) to provide employee health benefits. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating Districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

Note 14 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2020, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 28,487,151	\$ 8,784,174	\$ 2,587,462	\$ 3,587,946
CalPERS	14,170,883	3,842,310	142,839	2,687,230
Total	<u>\$ 42,658,034</u>	<u>\$ 12,626,484</u>	<u>\$ 2,730,301</u>	<u>\$ 6,275,176</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

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June 30, 2020

The STRP provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>STRP Defined Benefit Program</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	17.10%	17.10%
Required employer contribution rate	10.328%	10.328%
Required state contribution rate		

Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2020, are presented above and the District's total contributions were \$2,935,229.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2020, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share	
Proportionate share of net pension liability	\$ 28,487,151
State's proportionate share of the net pension liability	<u>15,541,643</u>
Total	<u><u>\$ 44,028,794</u></u>

The net pension liability was measured as of June 30, 2019. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2019 and June 30, 2018, respectively was 0.0315 percent and 0.0305 percent, resulting in a net increase in the proportionate share of 0.0010 percent.

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Notes to Financial Statements
June 30, 2020

For the year ended June 30, 2020, the District recognized pension expense of \$3,587,946. In addition, the District recognized pension expense and revenue of \$2,314,486 for support provided by the State. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 2,935,229	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	2,174,028	687,394
Differences between projected and actual earnings on pension plan investments	-	1,097,334
Differences between expected and actual experience in the measurement of the total pension liability	71,915	802,734
Changes of assumptions	<u>3,603,002</u>	<u>-</u>
Total	<u>\$ 8,784,174</u>	<u>\$ 2,587,462</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Inflows of Resources</u>
2021	\$ (110,685)
2022	(871,154)
2023	(180,865)
2024	<u>65,370</u>
Total	<u>\$ (1,097,334)</u>

Pacific Grove Unified School District

Notes to Financial Statements

June 30, 2020

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ 904,253
2022	904,254
2023	1,019,667
2024	1,265,849
2025	216,054
Thereafter	48,740
Total	<u>\$ 4,358,817</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 2010 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the

Pacific Grove Unified School District

Notes to Financial Statements

June 30, 2020

board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2019, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	4.8%
Fixed income	12%	1.3%
Real estate	13%	3.6%
Private equity	13%	6.3%
Risk mitigating strategies	9%	1.8%
Inflation sensitive	4%	-3.3%
Cash/liquidity	2%	-0.4%

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 42,419,726
Current discount rate (7.10%)	28,487,151
1% increase (8.10%)	16,934,393

Pacific Grove Unified School District
Notes to Financial Statements
June 30, 2020

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:
<https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2020, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	19.721%	19.721%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS

Pacific Grove Unified School District
Notes to Financial Statements
June 30, 2020

annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2020, are presented above and the total District contributions were \$1,424,084.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2020, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$14,170,883. The net pension liability was measured as of June 30, 2019. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2019 and June 30, 2018, respectively was 0.0486 percent and 0.0453 percent, resulting in a net increase in the proportionate share of 0.0033 percent.

For the year ended June 30, 2020, the District recognized pension expense of \$2,687,230. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$1,424,084	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	714,274	11,402
Differences between projected and actual earnings on pension plan investments	-	131,437
Differences between expected and actual experience in the measurement of the total pension liability	1,029,374	-
Changes of assumptions	<u>674,578</u>	<u>-</u>
Total	<u>\$ 3,842,310</u>	<u>\$ 142,839</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

Pacific Grove Unified School District
Notes to Financial Statements
June 30, 2020

The deferred inflows of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Inflows of Resources</u>
2021	\$ 129,744
2022	(259,158)
2023	(39,272)
2024	37,249
	<hr/>
Total	<u>\$ (131,437)</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 4.1 years and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2021	\$ 1,322,012
2022	703,601
2023	346,556
2024	34,655
	<hr/>
Total	<u>\$ 2,406,824</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

Pacific Grove Unified School District

Notes to Financial Statements

June 30, 2020

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP-2016.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	-0.92%

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 20,426,396
Current discount rate (7.15%)	14,170,883
1% increase (8.15%)	8,981,503

Pacific Grove Unified School District

Notes to Financial Statements

June 30, 2020

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by Social Security or an alternative plan. The District has elected to use Social Security.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$1,623,384 (10.328 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have been included in the calculation of available reserves.

Senate Bill 90 (Chapter 33, Statutes of 2019), which was signed by the Governor on June 27, 2019, appropriated an additional 2019–2020 contribution on-behalf of school employers of \$1.1 billion for CalSTRS. A proportionate share of these contributions has been recorded in these financial statements. On behalf payments related to these additional contributions have been included from the calculation of available reserves and have not been excluded in the budgeted amounts reported in the General Fund – Budgetary Comparison Schedule.

Note 15 - Commitments and Contingencies**Sick Leave**

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; the certificated, management, and classified employees do gain a vested right to accumulated sick leave. In addition, certificated, management, and confidential employees are paid an incentive amount for any sick leave balance at year-end and at termination of employment, subject to a contracted sick leave incentive program. Therefore, the value of accumulated sick leave incentive payments are recognized in the District's financial statements.

Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2020.

Litigation

The District is not currently a party to any legal proceedings.

Note 16 - Participation in Public Entity Risk Pools and Joint Powers Authorities

The District is a member of the Monterey County Schools' Insurance Group (MCSIG), Monterey County Liability and Property Self-Insurance Authority (MCLPSIA), the Monterey Educational Risk Management Authority (MERMA) public entity risk pools. The District pays an annual premium to each entity for its health, workers' compensation, and property liability coverage. The relationships between the District, the pools, and the JPA's are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

The District has appointed one member to the governing board of MCSIG.

During the year ended June 30, 2020, the District made payment of \$594,050 to MCSIG for medical, dental, vision, and life insurance.

The District has appointed one member to the governing board of MCLPSIA.

During the year ended June 30, 2020, the District made payment of \$250,803 to MCLPSIA for liability and property insurance.

The District has appointed one member to the governing board of MERMA.

During the year ended June 30, 2020, the District made payment of \$408,987 to MERMA for workers' compensation insurance.

Note 17 - Subsequent Events**Tax and Revenue Anticipation Notes**

The District issued \$5,930,000 of Tax and Revenue Anticipation Notes dated July 28, 2020. The notes mature on June 30, 2021, and yield 2.00 percent interest. The notes were sold to supplement cash flow. Repayment requirements state that a percentage of principal and interest be deposited with the Fiscal Agent by January 31, 2021 and April 30, 2021 which will total 100 percent of principal and interest due on June 30, 2021.

World-Wide Coronavirus Pandemic

Subsequent to year-end, the District has been negatively impacted by the effects of the world-wide coronavirus pandemic. The District is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the issuance date of these financial statements, the full impact to the District's financial position is not known beyond increased cash flow monitoring due to state apportionment deferrals.



Required Supplementary Information
June 30, 2020

Pacific Grove Unified School District

Pacific Grove Unified School District
Budgetary Comparison Schedule – General Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Local Control Funding Formula	\$ 30,382,346	\$ 30,671,913	\$ 30,391,751	\$ (280,162)
Federal sources	655,066	667,051	581,099	(85,952)
Other State sources	2,095,006	2,658,179	2,837,359	179,180
Other local sources	1,425,748	1,742,638	2,062,262	319,624
Total revenues ¹	<u>34,558,166</u>	<u>35,739,781</u>	<u>35,872,471</u>	<u>132,690</u>
Expenditures				
Current				
Certificated salaries	17,266,287	16,989,050	17,045,276	(56,226)
Classified salaries	6,613,175	6,502,966	6,532,877	(29,911)
Employee benefits	7,313,329	7,861,649	7,861,657	(8)
Books and supplies	1,122,411	1,463,991	907,159	556,832
Services and operating expenditures	2,050,187	2,607,155	2,374,407	232,748
Other outgo	57,036	41,553	128,273	(86,720)
Capital outlay	-	114,122	115,593	(1,471)
Total expenditures ¹	<u>34,422,425</u>	<u>35,580,486</u>	<u>34,965,242</u>	<u>615,244</u>
Excess of Revenues Over Expenditures	<u>135,741</u>	<u>159,295</u>	<u>907,229</u>	<u>747,934</u>
Other Financing Uses				
Transfers out	(75,880)	(16,643)	(190,626)	(173,983)
Net Change in Fund Balances	59,861	142,652	716,603	573,951
Fund Balance - Beginning	4,702,401	4,702,401	4,702,401	-
Fund Balance - Ending	<u>\$ 4,762,262</u>	<u>\$ 4,845,053</u>	<u>\$ 5,419,004</u>	<u>\$ 573,951</u>

¹ Due to the consolidation of Fund 20, Special Reserve Fund for Postemployment Benefits for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, however are not included in the original and final General Fund budgets.

Pacific Grove Unified School District
 Budgetary Comparison Schedule – Adult Education Fund
 Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Local Control Funding Formula	\$ 234,887	\$ 238,562	\$ 212,874	\$ (25,688)
Federal sources	36,122	62,640	56,076	(6,564)
Other State sources	1,459,657	1,483,859	1,662,622	178,763
Other local sources	145,000	303,733	550,919	247,186
Total revenues	<u>1,875,666</u>	<u>2,088,794</u>	<u>2,482,491</u>	<u>393,697</u>
Expenditures				
Current				
Certificated salaries	625,729	625,675	594,616	(31,059)
Classified salaries	757,793	986,268	866,106	(120,162)
Employee benefits	302,698	402,854	426,274	23,420
Books and supplies	169,225	246,970	131,850	(115,120)
Services and operating expenditures	81,891	126,232	90,808	(35,424)
Other outgo	72,900	75,000	-	(75,000)
Capital Outlay	-	455,764	455,764	-
Total expenditures	<u>2,010,236</u>	<u>2,918,763</u>	<u>2,565,418</u>	<u>(353,345)</u>
Net Change in Fund Balances	(550,579)	(1,434,904)	(82,927)	1,351,977
Fund Balance - Beginning	<u>2,005,885</u>	<u>2,005,885</u>	<u>2,005,885</u>	<u>2,005,885</u>
Fund Balance - Ending	<u>\$ 1,455,306</u>	<u>\$ 570,981</u>	<u>\$ 1,922,958</u>	<u>\$ 1,351,977</u>

Pacific Grove Unified School District
 Schedule of Changes in the District's Total OPEB Liability and Related Ratios
 Year Ended June 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 732,709	\$ 749,355	\$ 729,299
Interest	388,268	374,476	323,758
Difference between expected and actual experience	(3,431,279)	-	-
Changes of assumptions	196,109	(280,400)	-
Benefit payments	(356,353)	(477,910)	(459,529)
Net change in total OPEB liability	(2,470,546)	365,521	593,528
Total OPEB Liability - Beginning	<u>10,084,431</u>	<u>9,718,910</u>	<u>9,125,382</u>
Total OPEB Liability - Ending	<u>\$ 7,613,885</u>	<u>\$ 10,084,431</u>	<u>\$ 9,718,910</u>
Covered Payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Total OPEB Liability as a Percentage of Covered Payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017

¹ The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Pacific Grove Unified School District
 Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
 Year Ended June 30, 2020

Year ended June 30,	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net OPEB liability	0.0558%	0.0547%	0.0524%
Proportionate share of the net OPEB liability	\$ 207,788	\$ 209,268	\$ 220,432
Covered payroll	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	-0.81%	-0.40%	0.01%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note : In the future, as data becomes available, ten years of information will be presented.

Pacific Grove Unified School District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2020

	2020	2019	2018	2017	2016	2015
CalSTRS						
Proportion of the net pension liability	0.0315%	0.0305%	0.0289%	0.0277%	0.0296%	0.0301%
Proportionate share of the net pension liability	\$ 28,487,151	\$ 27,994,732	\$ 26,764,572	\$ 22,436,743	\$ 19,898,672	\$ 17,586,270
State's proportionate share of the net pension liability	15,541,643	16,028,293	15,833,695	12,772,837	10,524,204	10,619,349
Total	<u>\$ 44,028,794</u>	<u>\$ 44,023,025</u>	<u>\$ 42,598,267</u>	<u>\$ 35,209,580</u>	<u>\$ 30,422,876</u>	<u>\$ 28,205,619</u>
Covered payroll	<u>\$ 17,164,484</u>	<u>\$ 16,273,839</u>	<u>\$ 15,413,665</u>	<u>\$ 14,180,214</u>	<u>\$ 13,253,423</u>	<u>\$ 13,630,242</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>165.97%</u>	<u>172.02%</u>	<u>173.64%</u>	<u>158.23%</u>	<u>150.14%</u>	<u>129.02%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>73%</u>	<u>71%</u>	<u>69%</u>	<u>70%</u>	<u>74%</u>	<u>77%</u>
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
CalPERS						
Proportion of the net pension liability	0.0486%	0.0453%	0.0436%	0.0439%	0.0434%	0.0440%
Proportionate share of the net pension liability	\$ 14,170,883	\$ 12,068,714	\$ 10,417,835	\$ 8,674,075	\$ 6,396,296	\$ 4,991,661
Covered payroll	<u>\$ 6,737,438</u>	<u>\$ 5,973,196</u>	<u>\$ 5,574,618</u>	<u>\$ 5,296,801</u>	<u>\$ 4,768,252</u>	<u>\$ 4,431,236</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>210.33%</u>	<u>202.05%</u>	<u>186.88%</u>	<u>163.76%</u>	<u>134.14%</u>	<u>112.65%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>70%</u>	<u>71%</u>	<u>72%</u>	<u>74%</u>	<u>79%</u>	<u>83%</u>
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note : In the future, as data becomes available, ten years of information will be presented.

Pacific Grove Unified School District
Schedule of the District Contributions
Year Ended June 30, 2020

	2020	2019	2018	2017	2016	2015
CalSTRS						
Contractually required contribution	\$ 2,935,229	\$ 2,794,378	\$ 2,348,315	\$ 1,939,039	\$ 1,521,537	\$ 1,176,904
Less contributions in relation to the contractually required contribution	<u>2,935,229</u>	<u>2,794,378</u>	<u>2,348,315</u>	<u>1,939,039</u>	<u>1,521,537</u>	<u>1,176,904</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 17,165,082</u>	<u>\$ 17,164,484</u>	<u>\$ 16,273,839</u>	<u>\$ 15,413,665</u>	<u>\$ 14,180,214</u>	<u>\$ 13,253,423</u>
Contributions as a percentage of covered payroll	<u>17.10%</u>	<u>16.28%</u>	<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>
CalPERS						
Contractually required contribution	\$ 1,424,084	\$ 1,216,916	\$ 927,697	\$ 774,203	\$ 627,512	\$ 561,271
Less contributions in relation to the contractually required contribution	<u>1,424,084</u>	<u>1,216,916</u>	<u>927,697</u>	<u>774,203</u>	<u>627,512</u>	<u>561,271</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 7,221,155</u>	<u>\$ 6,737,438</u>	<u>\$ 5,973,196</u>	<u>\$ 5,574,618</u>	<u>\$ 5,296,801</u>	<u>\$ 4,768,252</u>
Contributions as a percentage of covered payroll	<u>19.721%</u>	<u>18.062%</u>	<u>15.531%</u>	<u>13.888%</u>	<u>11.847%</u>	<u>11.771%</u>

Note : In the future, as data becomes available, ten years of information will be presented.

Note 1 - Purpose of Schedules**Budgetary Comparison Schedules**

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

These schedules present information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

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

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* - The discount rate changed from 3.8 percent to 3.5 percent.

Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the District's proportionate share of the net OPEB Liability - MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* - The plan rate of investment return assumption was changed from 3.87 percent to 3.50 percent since the previous valuation.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* - There were no changes in economic assumptions for either the CalSTRS or CalPERS plans from the previous valuations.

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information
June 30, 2020

Pacific Grove Unified School District

Pacific Grove Unified School District
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed Through California Department of Education (CDE)			
Special Education Cluster			
Special Education Grants to States - Basic Local Assistance	84.027	13379	\$ 382,522
Adult Education - Basic Grants to States, Basic	84.002	14508	31,509
Adult Education - Basic Grants to States, Secondary	84.002	13978	<u>24,567</u>
Subtotal			<u>56,076</u>
Title I Grants to Local Educational Agencies	84.010	14329	127,123
Supporting Effective Instruction State Grants - Teacher Quality	84.367	14341	33,065
English Language Acquisition State Grants - LEP	84.365	14346	7,342
Student Support and Academic Enrichment Program	84.424	15396	10,000
Career and Technical Education - Basic Grants to States	84.048	14894	<u>21,047</u>
Total U.S. Department of Education			<u>637,175</u>
U.S. Department of Agriculture			
Passed Through California Department of Education			
Child Nutrition Cluster			
National School Lunch Program	10.555	13391	107,277
School Breakfast Program - Especially Needy Breakfast	10.553	13526	21,887
National School Lunch Program - Summer Food Program	10.559	13004	151,765
National School Lunch Program - Commodity Supplemental Food	10.555	13391	<u>31,938</u>
Total Child Nutrition Cluster			<u>312,867</u>
Total U.S. Department of Agriculture			<u>312,867</u>
Total Expenditures of Federal Awards			<u>\$ 950,042</u>

Pacific Grove Unified School District
Local Education Agency Organization Structure
June 30, 2020

Organization

The Pacific Grove Unified School District was organized in 1895 and consists of an area comprising approximately 12 square miles. The District operates two elementary schools, one middle school, one high school, one adult education center, one continuation high school, and three child care centers. There were no boundary changes during the year.

Governing Board

Member	Office	Term Expires
Debbie Crandell	President	2020
Cristy Dawson	Clerk	2022
John Paff	Member	2022
Brian Swanson	Member	2020
Jon Walton	Member	2022

Administration

Ralph Porras	Superintendent
Song Chin-Bendib	Assistant Superintendent, Business
Billie Mankey	Director, Human Resources
Ani Silva	Director, Curriculum/Special Projects
Clare Davies	Director, Student Services
Matt Kelly	Director, Maintenance and Transportation
Matthew Binder	Director, Education Technology
Stephanie Lip	Director, Nutrition

Pacific Grove Unified School District
Schedule of Average Daily Attendance
Year Ended June 30, 2020

	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	597.90	597.90
Fourth through sixth	393.86	393.86
Seventh and eighth	307.74	307.74
Ninth through twelfth	609.57	609.57
Total regular ADA	<u>1,909.07</u>	<u>1,909.07</u>
Extended Year Special Education		
Transitional kindergarten through third	-	2.21
Fourth through sixth	-	0.88
Seventh and eighth	-	0.31
Ninth through twelfth	-	0.53
Total extended year special education	<u>-</u>	<u>3.93</u>
Special Education, Nonpublic, Nonsectarian Schools		
Ninth through twelfth	<u>0.85</u>	<u>0.85</u>
Total special education, nonpublic, nonsectarian schools	<u>0.85</u>	<u>0.85</u>
Total ADA	<u><u>1,909.92</u></u>	<u><u>1,913.85</u></u>

Pacific Grove Unified School District

Schedule of Instructional Time

Year Ended June 30, 2020

Grade Level	1986-1987 Minutes Requirement	2019-2020 Actual Minutes	Number of Days		Status
			Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	48,405	180	N/A	Complied
Grades 1 - 3	50,400				
Grade 1		54,635	180	N/A	Complied
Grade 2		54,635	180	N/A	Complied
Grade 3		54,635	180	N/A	Complied
Grades 4 - 8	54,000				
Grade 4		54,635	180	N/A	Complied
Grade 5		54,635	180	N/A	Complied
Grade 6		64,310	180	N/A	Complied
Grade 7		64,310	180	N/A	Complied
Grade 8		64,310	180	N/A	Complied
Grades 9 - 12	64,800				
Grade 9		68,364	180	N/A	Complied
Grade 10		68,364	180	N/A	Complied
Grade 11		68,364	180	N/A	Complied
Grade 12		68,364	180	N/A	Complied

Pacific Grove Unified School District
 Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
 Year Ended June 30, 2020

Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	<u>Cafeteria Fund</u>
Fund Balance	
Balance, June 30, 2020, Unaudited Actuals	\$ 7,653
Increase in	
Accounts receivable	<u>49,043</u>
Balance, June 30, 2020, Audited Financial Statements	<u><u>\$ 56,696</u></u>

Pacific Grove Unified School District
Schedule of Financial Trends and Analysis
Year Ended June 30, 2020

	(Budget) 2021 ¹	2020	2019	2018
General Fund ³				
Revenues	\$ 36,347,667	\$ 35,872,323	\$ 35,985,342	\$ 32,034,891
Expenditures	35,469,198	34,965,242	35,618,024	32,773,838
Other uses and transfers out	73,822	190,626	269,020	50,864
Total Expenditures and Other Uses	35,543,020	35,155,868	35,887,044	32,824,702
Increase/(Decrease) in Fund Balance	804,647	716,455	98,298	(789,811)
Ending Fund Balance	\$ 6,217,469	\$ 5,412,822	\$ 4,696,367	\$ 4,598,069
Available Reserves ^{2,4}	\$ 1,066,291	\$ 3,829,920	\$ 2,196,975	\$ 4,618,310
Available Reserves as a Percentage of Total Outgo ⁴	3.00%	10.89%	6.10%	15.10%
Long-Term Liabilities	Not Available	\$ 95,878,223	\$ 96,521,987	\$ 96,676,105
Average Daily Attendance at P-2	1,912	1,910	1,909	1,981

The General Fund balance has increased by \$814,753 over the past two years. The fiscal year 2020-2021 budget projects an increase of \$804,647 (14.9 percent). For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years and anticipates incurring an operating surplus during the 2020-2021 fiscal year. Total long-term liabilities have decreased by \$797,882 over the past two years.

Average daily attendance has decreased by 72 over the past two years. Growth of three ADA is anticipated during fiscal year 2020-2021.

¹ Budget 2021 is included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained within the General Fund.

³ General Fund amounts do not include activity related to the consolidation of the Special Reserve Retiree Benefits Fund as required by GASB Statement No. 54.

⁴ On behalf payments of \$1,485,228 relating to Senate Bill 90 have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2019.

Pacific Grove Unified School District
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2020

	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Special Reserve Fund for Capital Outlay Projects	Total Non-Major Governmental Funds
Assets					
Deposits and investments	\$ -	\$ -	\$ 74,714	\$ 195,558	\$ 270,272
Receivables	53,859	137,267	-	37,650	228,776
Stores inventories	-	6,783	-	-	6,783
	<u>53,859</u>	<u>144,050</u>	<u>74,714</u>	<u>233,208</u>	<u>505,831</u>
Total assets	\$ 53,859	\$ 144,050	\$ 74,714	\$ 233,208	\$ 505,831
Liabilities and Fund Balances					
Liabilities					
Overdrafts	\$ 34,131	\$ 71,730	\$ -	\$ -	\$ 105,861
Accounts payable	19,444	15,624	-	1,500	36,568
	<u>53,575</u>	<u>87,354</u>	<u>-</u>	<u>1,500</u>	<u>142,429</u>
Total liabilities	53,575	87,354	-	1,500	142,429
Fund Balances					
Nonspendable	-	6,783	-	-	6,783
Restricted	-	49,913	-	-	49,913
Assigned	284	-	74,714	231,708	306,706
	<u>284</u>	<u>56,696</u>	<u>74,714</u>	<u>231,708</u>	<u>363,402</u>
Total fund balances	284	56,696	74,714	231,708	363,402
Total liabilities and fund balances	\$ 53,859	\$ 144,050	\$ 74,714	\$ 233,208	\$ 505,831

Pacific Grove Unified School District

Combining Statement of Revenues, Expenditure, and Changes in Fund Balances – Non-Major Governmental Funds
Year Ended June 30, 2020

	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Special Reserve Fund for Capital Outlay Projects	Total Non-Major Governmental Funds
Revenues					
Local Control Funding Formula	\$ -	\$ -	\$ 93,372	\$ -	\$ 93,372
Federal sources	-	312,867	-	-	312,867
Other State sources	132,613	22,148	-	-	154,761
Other local sources	313,499	338,395	31	313,880	965,805
Total revenues	<u>446,112</u>	<u>673,410</u>	<u>93,403</u>	<u>313,880</u>	<u>1,526,805</u>
Expenditures					
Current					
Instruction	150,988	-	-	-	150,988
Pupil services					
Food services	-	723,604	-	-	723,604
Administration					
All other administration	24,540	-	-	-	24,540
Plant services	-	-	18,589	-	18,589
Community services	403,700	-	-	-	403,700
Facility acquisition and construction	-	-	5,671	101,950	107,621
Debt service					
Principal	-	-	-	104,172	104,172
Interest and other	-	-	-	12,864	12,864
Total expenditures	<u>579,228</u>	<u>723,604</u>	<u>24,260</u>	<u>218,986</u>	<u>1,546,078</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(133,116)</u>	<u>(50,194)</u>	<u>69,143</u>	<u>94,894</u>	<u>(19,273)</u>
Other Financing Sources					
Transfers in	95,515	95,111	-	-	190,626
Net Change in Fund Balances	(37,601)	44,917	69,143	94,894	171,353
Fund Balance - Beginning	37,885	11,779	5,571	136,814	192,049
Fund Balance - Ending	<u>\$ 284</u>	<u>\$ 56,696</u>	<u>\$ 74,714</u>	<u>\$ 231,708</u>	<u>\$ 363,402</u>

Note 1 - Purpose of Schedules**Schedule of Expenditures of Federal Awards (SEFA)****Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Pacific Grove Unified School District (the District) under programs of the federal government for the year ended June 30, 2020. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The District has not elected to use the ten percent de minimis cost rate.

Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2020, the District had food commodities totaling \$31,938 in inventory.

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46206.

Districts must maintain their instructional minutes at the 1986-1987 requirements as required by *Education Code* Section 46201.

Pacific Grove Unified School District

Note to Supplementary Information

June 30, 2020

Due to school closures caused by COVID-19, the District filed the COVID-19 School Closure Certification certifying that schools were closed for 49 days due to the pandemic. As a result, the District received credit for these 49 days in meeting the annual instructional days requirement. In addition, planned minutes covered by the COVID-19 School Certification were included in the Actual Minutes column but were not actually offered due to the COVID-19 school closure.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Non-Major Governmental Funds - Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports
June 30, 2020

Pacific Grove Unified School District



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

To the Governing Board
Pacific Grove Unified School District
Pacific Grove, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pacific Grove Unified School District, as of and for the year then ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Pacific Grove Unified School District's basic financial statements and have issued our report thereon dated January 12, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pacific Grove Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pacific Grove Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Pacific Grove Unified School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of financial statement findings as item 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pacific Grove Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management of Pacific Grove Unified School District in a separate letter dated January 12, 2021.

Response to Finding

Pacific Grove Unified School District's response to the finding identified in our audit is described in the accompanying schedule of financial statement findings. Pacific Grove Unified School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Fresno, California
January 12, 2021



Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Governing Board
Pacific Grove Unified School District
Pacific Grove, California

Report on Compliance for Each Major Federal Program

We have audited Pacific Grove Unified School District’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Pacific Grove Unified School District’s major federal programs for the year ended June 30, 2020. Pacific Grove Unified School District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of Pacific Grove Unified School District’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Pacific Grove Unified School District’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Pacific Grove Unified School District’s compliance.

Opinion on Each Major Federal Program

In our opinion, Pacific Grove Unified School District's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of Pacific Grove Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Pacific Grove Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Pacific Grove Unified School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Fresno, California
January 12, 2021

Independent Auditor's Report on State Compliance

To the Governing Board
Pacific Grove Unified School District
Pacific Grove, California

Report on State Compliance

We have audited Pacific Grove Unified School District's (the District) compliance with the types of compliance requirements described in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the state laws and regulations listed in the table below for the year ended June 30, 2020.

Management's Responsibility

Management is responsible for compliance with the state laws and regulations as identified in the table below.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with state laws and regulations based on our audit of the types of compliance requirements referred to below. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements listed below has occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on state compliance. However, our audit does not provide a legal determination of the District's compliance.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with laws and regulations applicable to the following items:

	<u>Procedures Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No – See below
Continuation Education	No – See below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No – See below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No – See below
Middle or Early College High Schools	No – See below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No – See below
Comprehensive School Safety Plan	Yes
District of Choice	No – See below
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	No – See below
After School	No – See below
Before School	No – See below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No – See below
CHARTER SCHOOLS	
Attendance	No – See below
Mode of Instruction	No – See below
Nonclassroom-Based Instruction/Independent Study for Charter Schools	No – See below
Determination of Funding for Nonclassroom-Based Instruction	No – See below
Annual Instruction Minutes Classroom-Based	No – See below
Charter School Facility Grant Program	No – See below

We did not perform procedures for Independent Study because the independent study ADA was under the level that requires testing.

We did not perform procedures for Continuation Education because the ADA from the program was under the level that requires testing.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform procedures related to Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform procedures related to Middle or Early College High Schools.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

We did not perform District of Choice procedures because the program is not offered by the District.

We did not perform procedures for the After/Before School Education and Safety Program because the District does not offer the program.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

The District does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.

Unmodified Opinion

In our opinion, Pacific Grove Unified School District complied with the laws and regulations of the state programs referred to above for the year ended June 30, 2020.

The purpose of this report on state compliance is solely to describe the results of our testing based on the requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Fresno, California
January 12, 2021

Pacific Grove Unified School District

Summary of Auditor's Results

Year Ended June 30, 2020

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Special Education, Basic Local Assistance	84.027
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

STATE COMPLIANCE

Type of auditor's report issued on compliance for programs:	Unmodified
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The following finding represents a significant deficiency related to the financial statements that is required to be reported in accordance with Government Auditing Standards. The finding has been coded as follows:

Five Digit Code	AB 3627 Finding Type
30000	Internal Control

2020-001 30000

Internal Control Over Financial Reporting

Criteria

School districts are responsible for maintaining accurate financial statement information including properly recording and reporting all financial transactions and balances.

Condition

We discovered a transaction that was not recorded. The transaction would have recorded the federal revenue and the corresponding receivable for the April 2020 Seamless Summer Feeding Option (SSFO) claim for reimbursement.

Effect

The amount is material to the Cafeteria Fund and an audit adjustment was necessary. The adjustment increased the accounts receivable and revenue by \$49,043.

Cause

The adjustment appears to be the result of an oversight by the district because all revenues earned prior and after that month were correctly recorded.

This finding is not a repeat of or related to a finding in the previous year.

Recommendation

The District should consider implementing procedures to ensure all receivables are recorded prior to the close of the fiscal year. One such procedure could be the food services department provides the fiscal department a summary of all claims submitted for the fiscal year and then the fiscal department would reconcile that summary to the general ledger.

Corrective Action Plan

The District Business Services staff responsible for setting up receivables will ensure that all receivables are recorded prior to the close of the fiscal year. The Business Office staff will work closely with the Food Service department in obtaining a final summary of all claims for the fiscal year, and the Business Services staff will have the final responsibility of reconciling that summary to the District General Ledger.

Pacific Grove Unified School District
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2020

None reported.

Pacific Grove Unified School District
State Compliance Findings and Questioned Costs
Year Ended June 30, 2020

None reported.

Pacific Grove Unified School District

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2020

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

State Compliance Findings

2019-001 40000

Kindergarten Continuance

Criteria

The District must comply with California *Education Code* Section 46300 (g) which states the following:

“In computing the average daily attendance of a school district, there shall be included the attendance of pupils in kindergarten after they have completed one school year in kindergarten only if the school district has on file for each of those pupils an agreement made pursuant to Section 48011, approved in form and content by the State Department of Education and signed by the pupil's parent or guardian, that the pupil may continue in kindergarten for not more than an additional year.”

Condition

Two students at Forest Grove Elementary School were retained in kindergarten beyond their one-year anniversary date without a completed “Kindergarten Continuance” form.

This finding is not a repeat of, nor is it related to, a finding in the previous year.

Effect

The attendance for the students that were retained in kindergarten without having the required retention form on file was a total of 1.62 ADA at P2 and 1.32 ADA at Annual. The filed P-2 report was reported correctly with a total ADA of 1,908.87. Line A-1 of the P-Annual report should reflect a reduction of 1.32 ADA. The final grand total P-Annual ADA should be 1,902.98.

Due to the District's Minimum State Aid guarantee being funded on the 2012-2013 State Categorical Programs, there is no questioned cost associated with this condition.

Cause

The site could not provide the “Kindergarten Continuation” form for the kindergarten students who were retained in kindergarten beyond their one-year anniversary date.

Pacific Grove Unified School District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

Repeat Finding (Yes or No)

No

Recommendation

The District must enforce procedures which ensure all sites understand the importance of completing the “Kindergarten Continuance” form when a Kindergarten student is retained for another year. Proper completion of the form should be verified and the form should be filed at the school site.

Current Status

Implemented.



Management
Pacific Grove Unified School District
Pacific Grove, California

In planning and performing our audit of the financial statements of Pacific Grove Unified School District (the District) for the year ended June 30, 2020, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated January 12, 2021, on the government-wide financial statements of the District.

PACIFIC GROVE HIGH SCHOOL - ASSOCIATED STUDENT BODY (ASB)

Prenumbered Sub-Receipts and Summer Fundraisers

Observation

During our audit of cash receipts, we discovered teachers and advisors are not consistently providing sufficient supporting documentation when depositing funds to the ASB bookkeeper. We were unable to verify deposits were intact and deposited timely from the source documents.

We also discovered a summer fundraiser occurred and funds were deposited and held in a personal bank account until January 2020; at which time a personal check was written and then deposited to the bookkeeper. Insufficient supporting documentation was turned in to the bookkeeper and we were unable to verify if the exact amount received for the fundraiser was deposited to the ASB account. The final amount deposited to the ASB was \$200.00.

Recommendation

Funds should never be deposited into an individual’s personal bank account, especially when the supporting documentation is insufficient. Fundraisers should be planned to ensure all proper procedures can be followed.

Prenumbered receipts, logs, or tally sheets should be utilized for all collections by teachers and advisors which includes the amount, date, the individual making the payment, and the club account to be credited. A copy of the forms used by the teachers and advisors should be attached to the deposits made to the bookkeeper as documentation that all funds collected have been turned in.

Use of Online Fundraising Accounts

Observation

During our audit of cash receipts, we discovered monthly reconciliations are not being performed for recently opened online fundraising accounts (GoFundMe and Vertical Raise). In one instance, the bookkeeper was unaware of the online account being opened. The activity in the online accounts are not reviewed as part of the monthly bank reconciliation process to ensure all transfers were paid to the student body bank accounts.

Recommendation

An account transaction report or statement should be printed and included as part of the bank reconciliation process and should be included in the completed reconciliations given to administration for review. Any discrepancies or transfers that don't go directly to the ASB main bank account should be immediately investigated.

Additionally, all accounts that have funds going in or out should always be approved by the Board and made known to the bookkeeper.

Disbursements

Observation

During our audit of cash disbursements, we discovered some purchases were missing prior approval. We also noted equipment was purchased from a listing on Craigslist and no receipt/invoice/webpage printout was turned into bookkeeper. While Craigslist can be a source for good deals, the risk of receiving stolen property is significantly increased.

Recommendation

The District should review the cash disbursement procedures outlined in the Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference published by the Fiscal Crisis & Management Assistance Team (FCMAT) which is available at www.fcmat.org. In order to provide proper controls over spending, the site should always obtain all proper and required authorization prior to expending ASB funds and have sufficient supporting documentation present with each ASB expenditure. High school ASB's, "Organized" ASB's, are required to obtain prior authorization for expenditures from the following individuals: an employee or official of the school district designated by the governing board, the certificated employee who is the designated adviser of the particular student body organization, and a representative of the particular student body organization.

Prohibited Expenditure

Observation

During our audit of cash disbursements, we discovered ASB funds were used for a counseling conference. The employee's district job responsibilities are to perform counseling services to students and as such, conferences of that nature are considered a district responsibility.

Recommendation

The site should review the “Examples of Prohibited Purchases” outlined in the Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference published by the Fiscal Crisis & Management Assistance Team (FCMAT) which is available at www.fcmat.org. All expenditures should be approved only if the purchased item will directly promote the general welfare, morale or educational experience of the students and are not considered a district responsibility.

PACIFIC GROVE MIDDLE SCHOOL - ASSOCIATED STUDENT BODY (ASB)**Disbursements****Observation**

During our audit of cash disbursements, we discovered one purchase was missing prior approval.

Recommendation

The District should review the cash disbursement procedures outlined in the Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference published by the Fiscal Crisis & Management Assistance Team (FCMAT) which is available at www.fcmat.org. In order to provide proper controls over spending, the site should always obtain all proper and required authorization prior to expending ASB funds.

We will review the status of the current year comments during our next audit engagement.



Fresno, California
January 12, 2021



Financial and Performance Audits
Building Fund (Measures A and D)
June 30, 2020

Pacific Grove Unified School District

Pacific Grove Unified School District
Building Fund (Measures A and D)

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June 30, 2020

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Financial Audit
Building Fund (Measures A and D)
June 30, 2020
Pacific Grove Unified School District



Independent Auditor’s Report

Governing Board and
Citizens Oversight Committee
Pacific Grove Unified School District
Pacific Grove, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Pacific Grove Unified School District’s (the District), Building Fund (Measures A and D), as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measures A and D) of Pacific Grove Unified School District as of June 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measures A and D are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Pacific Grove Unified School District as of June 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2021, on our consideration of Pacific Grove Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that 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 the effectiveness of Pacific Grove Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pacific Grove Unified School District's internal control over financial reporting and compliance.



Fresno, California
January 11, 2021

Pacific Grove Unified School District
Building Fund (Measures A and D)

Balance Sheet
June 30, 2020

	<u>Measure A</u>	<u>Measure D</u>	<u>Total</u>
Assets			
Deposits and investments	\$ 2,181,429	\$ -	\$ 2,181,429
Liabilities and Fund Balance			
Liabilities			
Accounts payable	\$ 47,355	\$ -	\$ 47,355
Fund Balance			
Restricted	<u>2,134,074</u>	<u>-</u>	<u>2,134,074</u>
Total liabilities and fund balance	<u>\$ 2,181,429</u>	<u>\$ -</u>	<u>\$ 2,181,429</u>

Pacific Grove Unified School District
 Building Fund (Measures A and D)
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Year Ended June 30, 2020

	<u>Measure A</u>	<u>Measure D</u>	<u>Total</u>
Revenues			
Local income			
Interest income	\$ 19,571	\$ -	\$ 19,571
Other local	307	-	307
	<u>19,878</u>	<u>-</u>	<u>19,878</u>
Total revenues			
Expenditures			
Current			
Books and supplies			
Materials	245,060	-	245,060
Noncapitalized equipment	44,035	-	44,035
Services and other operating expenditures			
Rentals, leases, repairs	20,018	-	20,018
Professional/Consulting services	160,443	-	160,443
Capital outlay			
Equipment	367,404	-	367,404
Debt service other	108,000	-	108,000
	<u>944,960</u>	<u>-</u>	<u>944,960</u>
Total expenditures			
Deficiency of Revenues over Expenditures	<u>(925,082)</u>	<u>-</u>	<u>(925,082)</u>
Other Financing Sources			
Proceeds from bond issuance	<u>2,108,000</u>	<u>-</u>	<u>2,108,000</u>
Net Change in Fund Balance	1,182,918	-	1,182,918
Fund Balance - Beginning	<u>951,156</u>	<u>-</u>	<u>951,156</u>
Fund Balance - Ending	<u>\$ 2,134,074</u>	<u>\$ -</u>	<u>\$ 2,134,074</u>

Pacific Grove Unified School District
Building Fund (Measures A and D)

Notes to Financial Statements

June 30, 2020

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Pacific Grove Unified School District's (the District) Building Fund (Measures A and D) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). The Pacific Grove Unified School District Building Fund accounts for financial transactions in accordance with the policies and procedures of the California School Accounting Manual.

Financial Reporting Entity

The financial statements include only the Building Fund of the Pacific Grove Unified School District used to account for Measures A and D projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measures A and D. These financial statements are not intended to present fairly the financial position and results of operations of the Pacific Grove Unified School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Pacific Grove Unified School District
Building Fund (Measures A and D)

Notes to Financial Statements

June 30, 2020

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid, and all outstanding encumbrances lapse at June 30.

Fund Balance - Building Fund (Measures A and D)

As of June 30, 2020, the fund balance in the Building Fund was \$2,134,074.

As of June 30, 2020, the fund balance is classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Investments

Policies and Practices

The District is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management

Pacific Grove Unified School District
Building Fund (Measures A and D)

Notes to Financial Statements
June 30, 2020

companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the Monterey County Treasury Investment Pool. The District maintains a Building Fund (Measures A and D) investment of \$2,181,429 with the Monterey County Treasury Investment Pool, with a weighted average maturity of 657 days.

Pacific Grove Unified School District
Building Fund (Measures A and D)

Notes to Financial Statements

June 30, 2020

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the County Pool is not required to be rated, nor have they been rated as of June 30, 2020.

Note 3 - Fund Balances

Fund balances are composed of the following elements:

Restricted	
Capital projects	<u>\$ 2,134,074</u>

Note 4 - Accounts Payable

Accounts payable at June 30, 2020, consisted of the following:

Vendor payables	<u>\$ 47,355</u>
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Note 5 - Contingencies

Litigation

The District is not currently a party to any legal proceedings related to the Building Fund (Measures A and D) as of June 30, 2020.



Independent Auditor's Report
June 30, 2020

Pacific Grove Unified School District



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*

Governing Board and
Citizens Oversight Committee
Pacific Grove Unified School District
Pacific Grove, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Pacific Grove Unified School District (the District) Building Fund (Measures A and D) as of and for the year ended June 30, 2020, and the related notes of the financial statements, and have issued our report thereon dated January 11, 2021.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measures A and D are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Pacific Grove Unified School District as of June 30, 2020, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pacific Grove Unified School District’s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pacific Grove Unified School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of Pacific Grove Unified School District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District’s Building Fund (Measures A and D) financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pacific Grove Unified School District's Building Fund (Measures A and D) financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Fresno, California
January 11, 2021

Pacific Grove Unified School District
Building Fund (Measures A and D)
Financial Statement Findings
June 30, 2020

None reported.

Pacific Grove Unified School District
Building Fund (Measures A and D)
Summary of Schedule of Prior Audit Findings
June 30, 2020

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit
Building Fund (Measures A and D)
June 30, 2020
Pacific Grove Unified School District



Independent Auditor’s Report on Performance

Governing Board and
Citizens Oversight Committee
Pacific Grove Unified School District
Pacific Grove, California

We were engaged to conduct a performance audit of the Pacific Grove Unified School District (the District) Building Fund (Measures A and D) for the year ended June 30, 2020.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District’s compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District’s compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District’s internal control in order to determine if the internal controls were adequate to help ensure the District’s compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District expended Building Fund (Measures A and D) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District, and is not intended to be and should not be used by anyone other than this specified party.

Eide Bailly LLP

Fresno, California
January 11, 2021

Pacific Grove Unified School District
Building Fund (Measures A and D)

June 30, 2020

Authority for Issuance

The Proposition 39 Bonds are issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California Education Code, and other applicable provisions of law. The Bonds are authorized to be issued by a resolution adopted by the Board of Trustees of the District.

Measure A

The District received authorization at an election held on November 4, 2014, to issue bonds of the District in an aggregate principal amount not to exceed \$18,000,000 to finance technology projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2014 Authorization).

Measure D

The District received authorization at an election held on March 3, 2020, to issue bonds of the District in an aggregate principal amount not to exceed \$30,000,000 to finance specific types of school facilities projects approved by eligible voters within the District. The proposition required approval by at least 55 percent of the votes cast by eligible voters within the District (the 2020 Authorization). As of June 30, 2020, there have not been bond issuances for this Measure.

Purpose of Issuance

The net proceeds of the Bonds and any other series of general obligation bonds issued under the Authorizations will be used for the purposes specified in the District bond propositions submitted at election. The bond ballot language for each Measure is as follows:

Measure A

To increase student access to computers; maintain and upgrade educational software; keep pace with 21st century technological innovations; and significantly reduce borrowing costs, shall Pacific Grove Unified School District issue \$18 million of short-term bonds with the interest rates at or below the legal limit, independent citizen oversight, and no money for administrator/teacher salaries, so long as all funds are spent locally and cannot be taken by the State.

Measure D

To replace outdated plumbing/electrical systems, upgrade fire alarms and emergency communication systems; repair/replace roofs and modernize classrooms at schools throughout the district, shall the Pacific Grove Unified School District measure authorizing \$30 million of bonds be adopted with legal rates, yearly levies of less than 3 cents per \$100 of assessed valuation through approximately 2039 (generating an average of \$2.1 million dollars per year), annual audits, independent oversight and no estimated increase in current tax rates?

Pacific Grove Unified School District
Building Fund (Measures A and D)

June 30, 2020

Authority for the Audit

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by school districts, community college districts, or county offices of education, “for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities”, upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* Sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The school district must list the specific school facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the school district to appoint a citizen’s oversight committee.
4. Requires the school district to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

Objectives of the Audit

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measures A and D.
2. Determine whether salary transactions charged to the Building Fund, if any, were in support of Measures A and D and not for District general administration or operations.

Pacific Grove Unified School District
Building Fund (Measures A and D)

June 30, 2020

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2019 to June 30, 2020. The population of expenditures tested included all object codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2020, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger reports prepared by the District for the fiscal year ended June 30, 2020, for the Building Fund (Measures A and D). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measures A and D as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger.
2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes, including transfers out where applicable, from July 1, 2019 through June 30, 2020 from Measures A and D bond proceeds.
 - b. We selected expenditures that were individually significant expenditures until we reached 40 percent of the total expenditures within the fund. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded approximately \$16,000.
 - c. Additionally, if payroll costs were noted, obtained backup for the source of the expenditures regardless if the amount was below our individually significant threshold to determine if they related to administrative duties not related to project management.
3. Our sample included transactions totaling \$421,119. This represents approximately 45 percent of the total expenditures of \$944,960.
4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were expended in accordance with voter-approved bond project list.
 - c. Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.
5. We determined that the District has met the compliance requirement of Measures A and D if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the District.

Pacific Grove Unified School District
Building Fund (Measures A and D)

June 30, 2020

Conclusion

The results of our tests indicated that, in all significant respects, the Pacific Grove Unified School District has properly accounted for the expenditures held in the Building Fund (Measures A and D) and that such expenditures were made for authorized Bond projects.

Pacific Grove Unified School District
Building Fund (Measures A and D)
Schedule of Findings and Questioned Costs
June 30, 2020

None reported.

Pacific Grove Unified School District
Building Fund (Measures A and D)
Summary of Schedule of Prior Audit Findings
June 30, 2020

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



January 12, 2021

To the Governing Board
Pacific Grove Unified School District
Pacific Grove, California

We have audited the financial statements of Pacific Grove Unified School District (the District) as of and for the year ended June 30, 2020, and have issued our report thereon dated January 12, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our engagement letter dated May 9, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District’s major federal programs. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District’s major federal program compliance, is to express an opinion on the compliance for each of the District’s major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in

accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our 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* dated January 12, 2021. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated January 12, 2021.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the the year ended June 30, 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because

of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

Governmental Accounting Standards Board (GASB) requires the District to calculate, recognize, and report the costs and obligations associated with pensions in their financial statements. These amounts were all determined based on the District's proportionate share of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) estimated net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, which utilized projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, and investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The District's proportionate share was determined by calculating the District's share of contributions to the pension plan relative to the contributions of all participating entities in the plan.

Management's estimate of the Net OPEB liability, related deferred outflows of resources, related deferred inflows of resources and OPEB expense are based on a calculation of actuarially determined contributions for health insurance benefits.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to the Other Postemployment Benefits (OPEB) Liability and the District's proportionate share of the aggregate net pension liabilities relating to STRS and PERS.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

The following material misstatement that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Understatement of revenue in the Cafeteria Fund	\$	49,043
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In addition, Management is aware of the misstatements that were not corrected that were deemed immaterial which are attached to this letter.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated January 12, 2021.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Noncompliance with Laws and Regulations

We have not identified any matters involving noncompliance with laws and regulations that came to our attention during the course of the audit.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have applied certain limited procedures to the General Fund-Budgetary Comparison Schedule, Adult Education Fund-Budgetary Comparison Schedule, Schedule of Changes in the District's Total OPEB Liability and Related Ratios, Schedule of the District's Proportionate Share of the Net Pension Liability – MPP Program, Schedule of the District's Proportionate Share of the Net Pension Liability, Schedule of District Contributions, and Note to Required Supplementary Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with

management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Schedule of Expenditures of Federal Awards, Local Education Agency Organization Structure, Schedule of Average Daily Attendance, Schedule of Instructional Time, Reconciliation of Annual Financial and Budget Report With Audited Financial Statements, Schedule of Financial Trends and Analysis, Combining Statements - Non-Major Governmental Funds and Note to Supplementary Information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in dark ink and is positioned above the text "Fresno, California".

Fresno, California



January 11, 2021

Governing Board and
Citizens' Oversight Committee
Pacific Grove Unified School District
Pacific Grove, California

We have audited the financial statements of Pacific Grove Unified School District's (the District) Building Fund (Measures A & D) as of and for the year ended June 30, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit of the District's Building Fund (Measures A & D) under Generally Accepted Auditing Standards and Government Auditing Standards and the Performance Audit under Government Auditing Standards.

As communicated in our letter dated January 7, 2021, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with Government Auditing Standards. Our audit of the financial statements and performance audit does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Pacific Grove Unified School District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Pacific Grove Unified School District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the current year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's Building Fund (Measures A & D) financial statements relate to:

The Summary of significant accounting policies in Note 1.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Pacific Grove Unified School District financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated January 11, 2021.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Pacific Grove Unified School District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Pacific Grove Unified School District's auditors.

This report is intended solely for the information and use of the Governing Board, the Citizens' Oversight Committee, and management of Pacific Grove Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.



Fresno, California

- Consent
 Action/Discussion
 Information/Discussion
 Public Hearing

SUBJECT: Measure D - Series A - Year 1 - Priority Projects

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Matt Kelly, Director of Facilities and Transportation

RECOMMENDATION:

The District Administration recommends the Board review and approves the Measure D Priority Projects.

1. PGHS Intercom and Bell System
2. PGHS K&L Dry Rot and Termite Damage
3. PGHS Stadium Field Replacement
4. PGHS Stadium Track Resurfacing
5. Forest Grove Elementary Intercom and Bell System
6. PGUSD Grounds Department Mower
7. PGUSD HVAC COVID Replacement or Modification

BACKGROUND:

The Pacific Grove Community (67.91%) voted “yes” and passed the Measure D Maintenance Bond in March 2020. Measure D will provide PGUSD with \$30 million to repair aging facilities and infrastructure. Measure D is broken up into four disbursements titled Series A, B, C, and D. Series A bonds will be sold late Spring of 2021 and be spent over two years until Series B funds come available in Spring of 2023.

INFORMATION:

Attached is the list of Priority Projects taken from the Series A year 1 list presented to the Board on January 7, 2021. Staff has identified Priority Projects that need to start immediately (see attached project descriptions) to complete before starting the 2021-2022 school year in August. The team has also added an HVAC project to the Series A-Year 1 and this Priority Projects list in response to COVID.

At the January 30 Special Board Meeting, staff will present “Bond Goals” and The Measure D Plan to the Board for discussion. At the February 4th meeting, staff will present The Measure D Plan with Board Goals for public comment and Board approval. Moving forward, any adjustments or changes to the overall Project List will be brought forth to the Board for approval

Upon approval of the Priority Projects, staff will coordinate bidding and proposal documents. In some cases, design or schematic renderings may be brought to the Board for approval before bidding. The Board will approve contracts and proposals before the start of construction or purchase.

FISCAL IMPACT (Budgeted Prices):

1. PGHS Intercom and Bell System - \$115,000
2. PGHS K&L Dry Rot and Termite Damage - \$500,000

3. PGHS Stadium Field Replacement - \$550,000
4. PGHS Stadium Track Resurfacing - \$300,000
5. Forest Grove Elementary Intercom and Bell System - \$86,250
6. PGUSD Grounds Department Mower - \$105,000
7. PGUSD HVAC COVID Replacement or Modification - \$800,000

Total Budgeted Amount – \$2,456,250.00

School Funding Source: Measure D

Notes:

- K&L Dry Rot and Termite Repair and the Stadium and Track Project will be summer projects and will not need the general fund or reserve funds' support.
- PGHS and FG Intercom and Bell Systems projects will be done immediately and may need funds from the General Fund to bridge the time between payment and receipt of Measure D Funds. The staff is estimating after bidding, bid approval, construction, invoicing, and payment processing that this timeframe will be minimal. Measure D Funds will be available May 2021. Staff will work with Bond Counsel if bridge funding is necessary and interfund borrowing will be brought forth for Board approval.
- The HVAC project will start planning immediately and may need funds to bridge the timeframe as well. The timeline of this project is unknown at this time until a scope is determined.
- District staff will attempt to negotiate the payment of the other projects until Measure D funds are available.

Description of Priority Projects

Pacific Grove High School Intercom and Bell System

The existing intercom portion of the system is incapable of producing enough power to all the system speakers. As a result, the sound from multiple speakers is inaudible, resulting in students and staff missing announcements. The audio issue is the case both for exterior and interior classroom speakers. The maintenance department has responded to multiple work orders and brought in an outside repair service to attempt a repair.

The site has expressed multiple safety concerns about not communicating to some critical areas of campus, especially during emergency drills. As a result, this project is a priority project to complete before students return to campus.

PGHS K&L Dry Rot and Termite Damage Repair

Significant termite and dry rot damage exist in the fascia and glulam beam of the K&L Building. The significance of the damage to the structural glulam has resulted in this being a priority project. The District contracted services to a structural engineer, Howard Carter. Plans for repair were received the week of January 11, 2021. Plans call for removing the existing roof above the glue lam to observe any damage to the beam.

Staff believes that the cause of the dry rot damage is the rock roofing material clogging the interior rain gutters resulting in water pooling. In addition to the structural and cosmetic repairs, staff recommends removing and replacing the entire roof, repairing the internal gutter system, and exterior painting of the building.

PGHS Stadium Field and Track Replacement

The field and track were installed in 2009 and had an expected useful of 8-10 years. The District has been able to extend the existing field's useful life due to a favorable climate and preventative maintenance plan. Even with a proper preventative maintenance plan, the field's fibers begin to fail and can no longer keep the rubber fill in place. Near the end of the field's life, athletes are more prone to injury like concussions.

The stadium track has significant wear on the inside lanes. Without resurfacing, the wear will cause structural damage to the track resulting in a significantly more costly track replacement.

The staff has determined that both are priority projects and should be done in conjunction with each other.

Forest Grove Intercom and Bell System

The existing clock and bell portion of the system has completely failed. Staff contracted with a repair service to have the system repaired. Upon inspection, Maintenance diagnosed that the system's front end controls need replacing, and about 75% of the classroom clocks. Repair costs were estimated to be about 75% of replacement costs. The system is approximately 15 years old.

The site has safety and scheduling concerns with the bell system being down. The staff has determined that because of this that this is a priority project.

FMO Mower Replacement

The grounds department has two front end mowers that are 20 years old. The wide-area John Deere 1600 is non-operational because the front deck that holds some blades has structurally failed and can no longer be operated safely. The smaller John Deere 1435 Mower is still in operation but will not handle the

Description of Priority Projects

mowing load come Spring and Summer. The 1435 has done the job in the late Fall and Winter but does not have the horsepower to keep up during the faster growing seasons. Insignificant horsepower puts a significant strain on the Grounds department that cares for 85 acres amongst two people. We also anticipate that with the added stress combined with age, the machine will break down.

The District's grass fields see considerable use by students and the public and must be cut and maintained correctly. For this reason, the staff has determined that this is a priority purchase.

HVAC COVID Replacement or Modifications

Staff is seeking approval of this project in response to staff and parent concerns with air filtration upon student return to school. Currently, most of the District's units can only be outfitted with a maximum of a MERV-8 filter. ASHRAE and CDC recommend a minimum of a Merv-13 filter to catch aerosol droplets of the virus properly.

Staff will propose to the Board for approval solutions for increasing the air quality in the classrooms in response to COVID. Staff will investigate and compare the advantages of an HVAC retrofit, HVAC replacement, UV light filtration, and stand-alone HEPA units.

Robert Down	\$4,354,950.00
Year 1	\$10,000.00
Series A	
Irrigation & Vegetation Replacement (Phase 1)	\$10,000.00
Year 2	\$315,000.00
Series A	
Exterior Painting & Dry Rot Repair	\$135,000.00
Playground Structures	\$100,000.00
VCT Flooring Replacement	\$80,000.00
2023 to 2025	\$523,450.00
Series B	
HVAC	\$281,750.00
Intercom & Bell System	\$75,000.00
Slurry Seal & Stripe	\$66,700.00
Ottertorium Improvements	\$100,000.00
2025 to 2027	\$3,006,000.00
Series C	
1st Grade Portable Replacment	\$2,300,000.00
Playground Structures	\$200,000.00
Roof & Gutters	\$506,000.00
2027 to 2030	\$500,500.00
Series D	
Classroom Flooring	\$293,250.00
Exterior Painting	\$132,250.00
Irrigation & Vegetation Replacement (Phase 2)	
Basement Ground Water Sealing	\$75,000.00

Middle School	\$2,316,800.00
Year 1	\$255,000.00
Series A	
Exterior Painting & Dry Rot Repair	\$140,000.00
Irrigation & Vegetation Replacement (Phase 1)	\$15,000.00
PAC Stage and Production Improvments	\$100,000.00
Year 2	\$110,000.00
Series A	
Replace Phone System	\$50,000.00
Woodshop Roofing	\$60,000.00
2023 to 2025	\$300,000.00
Series B	
Flooring	\$300,000.00
2025 to 2027	\$1,152,300.00
Series C	
HVAC	\$290,950.00
Intercom & Bell System	\$115,000.00
Roof & Gutters	\$649,750.00
Slurry Seal & Stripe	\$96,600.00
2027 to 2030	\$499,500.00
Series D	
Exterior Painting	\$149,500.00
Irrigation & Vegetation Replacement (Phase 2)	
Elevators	\$350,000.00
Science Rooms	
Woodshop	

High School	\$8,084,250.00
Year 1	\$1,685,000.00
Series A	
Foods Classroom	\$100,000.00
Intercom & Bell System	\$115,000.00
Irrigation & Vegetation Replacement (Phase 1)	\$20,000.00
K&L Dry Rot & Termite Damage	\$500,000.00
Pool Heater Replacement	\$100,000.00
Stadium Field Replacement	\$550,000.00
Track Replacement	\$300,000.00
Year 2	\$100,000.00
Series A	
Replace Phone System	\$100,000.00
2023 to 2025	\$3,962,000.00
Series B	
Exterior Painting	\$264,500.00
JV & Varsity Backstop & Bleachers	\$172,500.00
O-Wing Portables	\$1,625,000.00
Roofing & Gutters	\$1,750,000.00
Electrical Room Ground Water Sealing	\$75,000.00
Library Basement Ground Water Sealing	\$75,000.00
2025 to 2027	\$888,250.00
Series C	
Exterior Painting	\$264,500.00
HVAC	\$373,750.00
Slurry Seal & Stripe	\$250,000.00
2027 to 2030	\$1,449,000.00
Series D	
Classroom Flooring	\$471,500.00
Irrigation & Vegetation Replacement (Phase 2)	
Stadium Field Replacement	\$632,500.00
Track Replacement	\$345,000.00
Science Rooms	
Woodshop	

Forest Grove	\$4,327,950.00
Year 1	\$101,250.00
Series A	
Intercom & Bell System	\$86,250.00
Irrigation & Vegetation Replacement (Phase 1)	\$15,000.00
Year 2	\$10,000.00
Series A	
Rain Gutters K-Wing	\$10,000.00
2023 to 2025	\$338,950.00
Series B	
Exterior Painting	\$201,250.00
Playground Slurry Seal & Stripe	\$112,700.00
Playground Structures	\$25,000.00
2025 to 2027	\$977,500.00
Series C	
HVAC	\$253,000.00
Roof & Gutters	\$724,500.00
2027 to 2030	\$2,900,250.00
Series D	
Classroom Flooring	\$299,000.00
E-Wing Portable Replacement	\$2,300,000.00
Exterior Painting	\$201,250.00
Irrigation & Vegetation Replacement (Phase 2)	
Kindergarten Playground Structure	\$100,000.00

Food Service	\$150,000.00
2027 to 2030	\$150,000.00
Series D	
Equipment Replacement	\$150,000.00
FMO	\$355,000.00
Year 1	\$355,000.00
Series A	
Maintenance Vans/Trucks/Trailers	\$200,000.00
Replace Grounds Mowers	\$105,000.00
Warehouse and Shop Equipment Replacement	\$50,000.00
District Office	\$581,000.00
Year 1	\$5,000.00
Series A	
Irrigation & Vegetation Replacement (Phase 1)	\$5,000.00
Year 1 & 2	\$100,000.00
Series A	
Bond Admin Assistant	\$100,000.00
2023 to 2025	\$146,000.00
Series B	
Bond Admin Assistant	\$100,000.00
Exterior Painting	\$46,000.00
2025 to 2027	\$100,000.00
Series C	
Bond Admin Assistant	\$100,000.00
2027 to 2030	\$230,000.00
Series D	
Bond Admin Assistant	\$100,000.00
Irrigation & Vegetation Replacement (Phase 2)	
Replace Grounds Trucks	\$80,000.00
Replace John Deere Tractor	\$50,000.00

David Ave	\$1,395,950.00
Year 1	\$15,000.00
Series A	
Irrigation & Vegetation Replacement (Phase 1)	\$15,000.00
Year 2	\$1,113,000.00
Series A	
Driveway Improvements	\$110,000.00
Exterior Painting	\$88,000.00
Playground Structures	\$150,000.00
Replace Phone System	\$5,000.00
Roofing & Gutters	\$530,000.00
Sewer Line Replacement	\$230,000.00
2023 to 2025	\$56,350.00
Series B	
Playground Slurry Seal & Stripe	\$56,350.00
2025 to 2027	\$95,450.00
Series C	
Exterior Painting	\$95,450.00
2027 to 2030	\$116,150.00
Series D	
HVAC	\$116,150.00
Irrigation & Vegetation Replacement (Phase 2)	

Bond Fees	\$880,000.00
Year 1 & 2	\$220,000.00
Series A	
Bond Fees	\$220,000.00
2023 to 2025	\$220,000.00
Series B	
Bond Fees	\$220,000.00
2025 to 2027	\$220,000.00
Series C	
Bond Fees	\$220,000.00
2027 to 2030	\$220,000.00
Series D	
Bond Fees	\$220,000.00

All Sites	\$2,450,480.00
Year 1	\$800,000.00
Series A	
HVAC COVID Replacement or Modifications	\$800,000.00
Year 1 & 2	\$775,480.00
Series A	
Emergency Repair Contingency	\$150,000.00
Re-Key & Replace Hardware	\$500,480.00
Technology Infrastructure & Wiring	\$50,000.00
In-House Maintenance Projects	\$75,000.00
2023 to 2025	\$325,000.00
Series B	
Emergency Repair Contingency	\$150,000.00
Technology Infrastructure & Wiring	\$50,000.00
In-House Maintenance Projects	\$75,000.00
Student Restroom Partition Repairs	\$50,000.00
2025 to 2027	\$275,000.00
Series C	
Emergency Repair Contingency	\$150,000.00
Technology Infrastructure & Wiring	\$50,000.00
In-House Maintenance Projects	\$75,000.00
2027 to 2030	\$275,000.00
Series D	
Emergency Repair Contingency	\$150,000.00
Safety Blind Replacement	
Technology Infrastructure & Wiring	\$50,000.00
In-House Maintenance Projects	\$75,000.00
ADA Improvements	
Electrical Infrastructure Improvements	

Adult School	\$1,483,050.00
Year 1	\$5,000.00
Series A	
Irrigation & Vegetation Replacement (Phase 1)	\$5,000.00
Year 2	\$20,000.00
Series A	
Replace Phone System	\$20,000.00
2025 to 2027	\$516,350.00
Series C	
HVAC	\$102,350.00
Roof & Gutters	\$414,000.00
2027 to 2030	\$941,700.00
Series D	
Exterior Painting	\$140,300.00
Irrigation & Vegetation Replacement (Phase 2)	\$45,000.00
Repave & Stripe	\$156,400.00
Flooring	\$200,000.00
Window Replacement	\$350,000.00
Pine Ave Co-Op Playground	\$50,000.00
Grand Total	\$26,379,430.00

Robert Down	\$10,000.00
Irrigation & Vegetation Replacement (Phase 1)	\$10,000.00
Middle School	\$255,000.00
Exterior Painting & Dry Rot Repair	\$140,000.00
Irrigation & Vegetation Replacement (Phase 1)	\$15,000.00
PAC Stage and Production Improvments	\$100,000.00
High School	\$1,685,000.00
Foods Classroom	\$100,000.00
Intercom & Bell System	\$115,000.00
Irrigation & Vegetation Replacement (Phase 1)	\$20,000.00
K&L Dry Rot & Termite Damage	\$500,000.00
Pool Heater Replacement	\$100,000.00
Stadium Field Replacement	\$550,000.00
Track Replacement	\$300,000.00
Forest Grove	\$101,250.00
Intercom & Bell System	\$86,250.00
Irrigation & Vegetation Replacement (Phase 1)	\$15,000.00
FMO	\$355,000.00
Maintenance Vans/Trucks/Trailers	\$200,000.00
Replace Grounds Mowers	\$105,000.00
Warehouse and Shop Equipment Replacement	\$50,000.00
District Office	\$5,000.00
Irrigation & Vegetation Replacement (Phase 1)	\$5,000.00
David Ave	\$15,000.00
Irrigation & Vegetation Replacement (Phase 1)	\$15,000.00
All Sites	\$800,000.00
HVAC COVID Replacement or Modifications	\$800,000.00
Adult School	\$5,000.00
Irrigation & Vegetation Replacement (Phase 1)	\$5,000.00
Grand Total	\$3,231,250.00

Priority Projects

District Office	\$100,000.00
Bond Admin Assistant	\$100,000.00
Bond Fees	\$220,000.00
Bond Fees	\$220,000.00
All Sites	\$775,480.00
Emergency Repair Contingency	\$150,000.00
In-House Maintenance Projects	\$75,000.00
Re-Key & Replace Hardware	\$500,480.00
Technology Infrastructure & Wiring	\$50,000.00
Grand Total	\$1,095,480.00

Robert Down	\$315,000.00
Exterior Painting & Dry Rot Repair	\$135,000.00
Playground Structures	\$100,000.00
VCT Flooring Replacement	\$80,000.00
Middle School	\$110,000.00
Replace Phone System	\$50,000.00
Woodshop Roofing	\$60,000.00
High School	\$100,000.00
Replace Phone System	\$100,000.00
Forest Grove	\$10,000.00
Rain Gutters K-Wing	\$10,000.00
David Ave	\$1,113,000.00
Driveway Improvements	\$110,000.00
Exterior Painting	\$88,000.00
Playground Structures	\$150,000.00
Replace Phone System	\$5,000.00
Roofing & Gutters	\$530,000.00
Sewer Line Replacement	\$230,000.00
Adult School	\$20,000.00
Replace Phone System	\$20,000.00
Grand Total	\$1,668,000.00

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: E-Waste Pacific Grove Unified School District Equipment

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Jonathan Mejia, Technology Systems Coordinator

RECOMMENDATION:

The District Administration recommends the Board review and approve the surplus with the intent to E-Waste the attached list of equipment.

BACKGROUND:

This equipment is nonfunctioning projectors, and older monitors we can no longer use as our devices are no longer coming with Video Graphics Array ports and the monitors do not have High Definition Multimedia Interface ports. Included in these lists are also broken HP G3 Chromebooks that can no longer be repaired. No working Chromebooks are part of this list. Laptops and desktops in this list are no longer functioning to support current level of education being offered at Pacific Grove Unified School District.

INFORMATION:

In our efforts to maintain an accurate inventory we are seeking board approval to e-waste these items which do not exceed in my estimate \$2000.00. Our intent is to recycle this equipment using Tycoons Material Inc.


FISCAL IMPACT:

No Fiscal impact.

Description/Make (brand name & type of equipment)	Reason for Discard	Working Yes or No	Month/Year Purchased	Last Function	Bar Code or ID Tag If over \$500	Model/Serial Number
Dell Optiplex 7020	Fried Motherboard	No	Unknown	Room computer	101871	D07S / 1XHNS52
Dell Optiplex 390	Fried Motherboard	No	Unknown	Staff computer	100150	77CXVR1
Dell Optiplex 390	Surplus	Yes	Unknown	Staff computer	None found	773WVR1
Dell Optiplex 390	Surplus	Yes	Unknown	Staff computer	100414	776XVR1
Dell montior (x3)	Surplus	Yes	Unknown	Monitor	N/A	CN-046NYG-64180-17L-0KHC CN-046NYG-64180-17L-0J5C CN-046NYG-64180-17L-0KKC
Monarch Computer System Desktop	Non operational + Outdated	No	Unknown	State Pre School Staff computer	None found	None found
Box/Bag of Floppy Disks	Outdated	No	Varying unknown	Various softwares/installs	N/A	N/A
Box of Conflict Catcher 3 software	Outdated, no longer supported.	N/A	Unknown	Unused, but very old software	N/a	N/A
Dell 3550 LCD panel	Broken and replaced	No	Unknown	Laptop screen	N/A	N/A
2 Dell Batteries	Broken	No	Unknown	Laptop batteries	N/A	N/A
Mouse and keyboard	Broken	No	Unknown	Mouse and Keyboard	N/A	N/A

Pacific Grove Unified School District School/Site Adult Education Page 1 of 1

EQUIPMENT TO BE DISCARDED

 11/18/20

 SIGNING FORM ADMINISTRATOR'S SIGNATURE DATE

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Site Library Approval PGUSD	District Tech Approval	Maintenance & Ops Approval	Business Office Approval	Board Approval Regular Meeting of January 21, 2021
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Description/Make (brand name & type of equipment)	Reason for Discard	Working Yes or No	Month/Year Purchased	Last Function	Bar Code or ID Tag If over \$500	Model/Serial Number
(sample) Dell TX240 Server	<i>Outdated</i>	<i>yes</i>	<i>1/2000</i>	<i>Office computer</i>	<i>78943</i>	<i>VX-2652H</i>
Panasonic TV	broken	no	9/21/2012	Television	T900050	MB00870589
Panasonic TV	Outdated	no	N/A	Television	T90999	MC92391216
Magnavox TV	Outdated	no	11/1/2006	Television	T19373	N/A
Panasonic TV	Outdated	no	N/A	Television	T90989	J9AA20120
Magnavox TV	Outdated	no	N/A	Television	T90995	23766034
Dell Monitor	Outdated	no	1/17/2007	Monitor	T19389	CNOCC2807161871LAEBL
Dell Latitude D620 Laptop	Outdated	no	5/29/2007	Laptop	T19487	F74TYC1
Dell Flatscreen P170ST	Outdated	no	12/19/2012	Flatscreen	T900245	CNOVHPX3744452AH408L
Dell Flatscreen	Outdated	no	3/13/2008	Flatscreen	T19855	N/A
Dell Flatscreen	Outdated	no	3/13/2008	Flatscreen	T19851	N/A
Dell Flatscreen	Outdated	no	3/13/2008	Flatscreen	T19852	N/A
Dell Flatscreen	Outdated	no	4/3/2008	Flatscreen	T19861	N/A
Dell Latitude E6420 Laptop	Outdated	no	11/29/2011	Laptop	T90763	61P03Q1
Dell Inspiron 6400 Laptop	Outdated	no	4/18/2007	Laptop	T71122	B262SC1
Dell Optiplex 790 Computer	Outdated	no	4/16/2012	Office computer	T90960	54XFLS1
Dell Flatscreen P170ST	Outdated	no	1/10/2013	Flatscreen	T900227	CNOVHPX3744452AH373L
HP Scanner 220c	Outdated	no	1/11/2007	Scanner	T90349	14H160NS
Slide Projector #103	Outdated	no	9/1/2000	Slide Projector	T15196	N/A
IPAD Keyboard 9.7 Silver	Outdated	no	9/5/2017	Keyboard	T902341	N/A
Dell Flatscreen	Outdated	no	1/10/2013	Flatscreen	T90860	CNOVHPX3744452AH413L
Dell Flatscreen	Outdated	no	1/10/2013	Flatscreen	T90862	CNOVHPX3744452AH437L
Dell Flatscreen	Outdated	no	3/14/2012	Flatscreen	T90796	CNOTJKG17426121Q1UGS
Dell Optiplex 755	Outdated	no	4/3/2008	CPU	T19665	N/A
Dell Flatscreen	Outdated	no	1/10/2013	Flatscreen	T90872	CNOVHPX3744452AH434L
Dell Flatscreen	Outdated	no	12/19/2012	Flatscreen	T900238	CNOVHPX3744452AH421L
Dell Flatscreen	Outdated	no	3/13/2008	Flatscreen	T19857	N/A
Dell Optiplex 755	Outdated	no	4/3/2008	CPU	T19674	N/A
Dell Optiplex 755	Outdated	no	4/3/2008	CPU	T19673	N/A
Dell Flatscreen	Outdated	no	1/18/2013	Flatscreen	T900241	CNOVHPX3744452AH394L

Pacific Grove Unified School District	School/Site	PGHS		
ELECTRONIC EQUIPMENT TO BE DISCARDED				
RaDonna J. Johnson			12.01.2020	
PRINT NAME OF PERSON COMPLETING FORM	ADMINISTRATOR'S SIGNATURE	DATE		
*** Do not write below this line***				
	District Tech Approval	Maintenance & Ops Approval	Business Office Approval	Board Approval
Site Library Approval				




Description/Make (brand name & type of equipment)	Reason for Discard	Working Yes or No	Month/Year Purchased	Last Function	Bar Code or ID Tag If over \$500	Model/Serial Number
(sample) Dell TX240 Server	Outdated	yes	1/2000	Office computer	78943	VX-2652H
Dell desktop					2440	s/n: 5VSQ2D1
Dell Optiplex 210L						s/n: JMDRYB1
Dell Optiplex 390	Inop mother brd	no	N/A		100391	N/A
Dell Optiplex 390	Inop mother brd	no	N/A		100387	N/A
DELL INSPIRON 1110		no	9/29/2010	Available	T90370 DO#3318	ESCode 5087780569
Dell Latitude 3330		no	10/21/2013	Selfridge's classroom	T900398	ESCode 8889870277 Service Tag 430SRT1
DELL LATITUDE D530		no	5/7/2009	Available	T90013 DO# 3043	S# J397TJ1, Laptop #17,
DELL VOSTRO 1000		no	5/6/2008	Gordon's classroom	T19975 DO# 2903	S# BT9N6G1 ESCODE 25714322785
Dell Latitude E6500		no	11/16/2009	Available	T90138 DO# 3106	S# 40QS5L1 ESCODE 8752112965
Dell Latitude E6500		no	12/8/2009	Available	T90153	S# 8Z11JL1 ESCODE19532326501
DELL LATITUDE E5400		no	3/29/2010	Available	T90342 DO# 3203	S# 8MZ95M1, LAPTOP #9, ESCode 18803729297
Dell Latitude 3330		no	10/28/2013	Lost	T900399	Service Tag 470SRT1, ESCode 9131734981
DELL LATITUDE D530		no	5/7/2009	Available	T90026 DO# 3056	S# 2597TJ1, Laptop #28, CN OHP728486438AD3006, ESCODE 4671376957
DELL LATITUDE E5500		no	1/6/2009	Available	T73331 DO# 2995	S# 23PFXH1 ES4577696821Code
DELL LATITUDE E5400		no	3/29/2010	Available	T90341 DO# 3202	S# 7MZ95M1, LAPTOP# 1 ES16626945961Code
DELL LATITUDE D530		no	5/7/2009	Available	T90019 DO# 3049	S# H397TJ1, Laptop #16 CN OHP728486438AD3020 ESCode37202179645
DELL VOSTRO 1000		no	5/6/2008	Available	T19976 DO# 2904	S# BT9N6G1, E4791439585SCode
DELL LATITUDE D620		no	5/29/2007	Gaona's classroom	T19492 DO# 2496	S# 494TYC1, Laptop #12
DELL VOSTRO 1000		no	2/26/2008	Eisa's office	T19842 DO# 2838	S# F08CQF1 ESCode 32665766077 DELL LBL PIN# JX192 A00
ACER Laptop		no	N/A	Available	DO# 2123	N/A
ACER Laptop		no	N/A	Available	DO# 2121	N/A
DELL VOSTRO 1510		no	N/A	Available	T90951 DO# 100470	S# 5ZC3DG1
Soyo 22" Wide LCD Monitor		no	N/A	Available	T908652	SN# MMABWBYA08072000, MODEL# MT-NI-DYLM2284
Dell Optiplex 780		no	N/A	Available	DO#100121	N/A
Power Mac G1		no	N/A	Available	DO#100124	N/A
Flatscreen Dell P170ST		no	N/A	Available	T900225	Serial # CNOVHPX3744452AH726L
Epson Powerlite 83+		no	5/6/2008	Available	T19978 DO# 2895	S# KM3F82C442L
Flatscreen Dell P170ST		no	2/13/2013	Available	T900228	Serial # CNOVHPX3744452AH440L
Flatscreen Dell P170ST		no	12/18/2012	Available	T900239	Serial # CNOVHPX3744452AH410L
LAPTOP DELL LATITUDE E5540		no	9/14/2015	Available	T900934 DO# 101682	Warranty: Expired 15 JUL 2018 SERTAG GQL3V32, ES CODE 36436090142,
DVD/VCR PLAYER TOSHIBA		no	1/12/2010	Available	T90239	S# 944A20764U5100, MODEL TOSHIBA SD-V296-X-TU
Dell Optiplex 3020		no	4/21/2014	Lost	T900424	Serial No. 409xn02, Express Service Co 8723815346
Dell Optiplex 3020		no	5/5/2014	Available	T900426	Serial No. 8KOVN02, Express Service Co 18625058354
Flatscreen Dell P170ST			3/13/2008		T85620	CN# OCC352641806883TPC
Flatscreen Dell P170ST			3/14/2012		T90797	S# CN0TJKG17426121Q1U6S, MODEL DELL P170
TI NAVIGATOR CLASSROOM KIT.			4/3/2008		T19995	N/A
HP Chromebook Gen3	Broken- not repairable.		4/8/2015	Classroom	T901055 DO# 102806	Serial # 5CD5044W3Z
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901621	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901622	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901623	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901624	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901625	N/A

HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901627	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901628	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901630	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901631	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901633	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901634	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901636	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901637	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901639	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901640	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901642	N/A
HP Chromebook Gen3	Broken- not repairable.		10/5/2015	Classroom	T901645	N/A
HP Chromebook Gen3	Broken- not repairable.		10/19/2016	Classroom	T901869 DO# 104066	SERIAL# 5CD635939R
HP Chromebook Gen3	Broken- not repairable.		10/19/2016	Classroom	T901870 DO# 104065	SERIAL# 5CD635938R
HP Chromebook Gen3	Broken- not repairable.		10/19/2016	Classroom	T901871 DO# 104064	SERIAL# 5CD6359389
HP Chromebook Gen3	Broken- not repairable.		3/13/2017	Classroom	T901997	N/A
HP Chromebook Gen3	Broken- not repairable.		1/13/2020	Classroom	T901296 DO# 103493	SERIAL# 5CD5206GNQ
HP Chromebook Gen3	Broken- not repairable.		11/5/2019	Classroom	T901520	
HP Chromebook Gen3	Broken- not repairable.		4/8/2015	Classroom	T901067	
HP Chromebook Gen3	Broken- not repairable.		4/8/2015	Classroom	T901127	

Pacific Grove Unified School District School/Site PGHS Page 1 of 2

ELECTRONIC EQUIPMENT TO BE DISCARDED

COMPLETING FORM ADMINISTRATOR'S SIGNATURE DATE [Signature] 01.04.2021

*** Do not write below this line***

Site Library Approval <u>[Signature]</u>	District Tech Approval <u>[Signature]</u>	Maintenance & Ops Approval	Business Office Approval <u>[Signature]</u>	Board Approval
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- Consent
 Action/Discussion
 Information/Discussion
 Public Hearing

SUBJECT: Older Chromebook Fleet Surplus HP 11 G3

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Jonathan Mejia, Technology Systems Coordinator

RECOMMENDATION:

The District Administration recommends the Board review and approve the surplus existing Older Chromebook Fleet Surplus HP 11 G3 models only.

BACKGROUND:

Currently Pacific Grove Unified School District has about 1200 functioning Chromebooks that are no longer receiving updates. These are still functional and fit for web surfing and word processing. In May of 2020 PGUSD Board approved the purchase of 2000 new Chromebooks for student use. The current version of ChromeOS 87 was released Nov-Dec 2020, prompting PGTech to recommend that the new Chromebook fleet be distributed to all students grades 2-12 to support distance learning and the upcoming Smart Balanced Assessment Consortium (SBAC) testing. As a result, PGUSD will have around 1200 Chromebooks (HP 11 G3 only) to make available to students, families, public libraries, and Monterey County Office of Education. The remaining Chromebooks not spoken for by these entities can be recycled with Tycoons Materials Inc.

INFORMATION:

The Administration is proposing to have only the functioning HP 11 G3 Chromebooks designated as surplus and then donated to:

- Students of Pacific Grove Unified School District for general use (new Chromebook are being readied for distribution in February to be used for educational purposes)
- Families of Pacific Grove who need devices for personal use.
- Pacific Grove Public Library for continued community use
- Monterey County Office of Education to use for student and family use throughout the county

FISCAL IMPACT:

No fiscal impact.

Tycoon Materials, Inc.

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- H. Sample Report Documents for Each Shipment17
- I. List of free services, Signature Service.....22

Tycoon Materials, Inc.

A. Company Profile

1. Business name and legal business status (i.e., corporation, etc.)

Company Legal Name: Tycoon Materials, Inc.

Company Legal Status (corporation, etc.): Corporation

Facility Size: 40,000 SQ FT of Stand Alone Warehouse

Tycoon Materials, Inc., is a California Universal Waste Handler ID # 1776, approved by the State of California (Cal Recycles) Certified Electronic Waste Recycler (CEWID # [109877](#)) (Environmental Management System) State EPA and DTSC approved (State EPA ID # CAL000404345) and a Certified Weigh Master (License # 013428)

B. Sustainability Efforts

- 1. Audited and Certified by the EPA, DTSC and CalRecycle to ensure the best recycling process and downstream which will also relieve you of any liability of the final destination of your electronic waste once a bill of lading is signed upon pickup. The audit process by the (DTSC) Department of Toxic Substance Control, (EPA) Environmental Protection Agency and CalRecycle. will ensure Tycoon Materials Inc. meets the highest standards for recycling processes and downstream. Tycoon Materials Inc. has environmentally friendly recycling process, and we use the best business practices in the industry. We strive for zero waste process and follow the policy of Recycle, Reuse, and Recover.*

Tycoon Materials, Inc.

- 2.** *Tycoon Materials Inc. has annual inspections done by (DTSC) Department of Toxic Substance Control, CalRecycle, fire Department, Weighmaster (California Department of Food and Agriculture) and have passed all these inspections.*
- 3.** *Tycoon Materials Inc. conforms to an Environmental Health & Safety program to help with our sustainability efforts in minimizing our carbon footprint while securing our employees safety through continuous training. This covers Material Receiving/ Processing, Corrective Action, Preventive Action, Communication, Emergency Preparedness and Response, Closure Plan, Illness Injury Prevention Program, Focus Material Management, Training Procedure, Data Destruction, Dismantling, Document Control, Record Control and internal Audits.*
- 4.** *Data Destruction Services: During the staging process, Operations Supervisor routes all items that contain hard drives and memory cards to designated secured area. Hard drives are wiped using Samurai Forensic Hard Drive Imager following the Department of Defense (DOD) 5220.22 M standard in the wiping software for all hard drives and memory cards with optional dismantling. Data destruction records are maintained and certificates of destruction are sent to customers. Wiped hard drives are then dismantled by hand. Processed materials are sent to an EPA, DTSC approved downstream. Once picked up from your facility the district is relieved of any liability and violations to retention laws, Gramm Leach Bliley Financial Service Modernization Act, Sarbanes Oxley Public Company Accounting Reform & Investor Act, FACTA Fair and Accurate Credit Transaction Act and HIPAA Health Insurance Portability & Accountability Act. Tycoon Materials Inc. assumes all responsibilities.*

Tycoon Materials, Inc.

5. *All systems with a hard drive and CRT containing items are dismantled and processed at our facility located at 8401 Slauson Ave. Pico Rivera, CA 90660.*
6. *Tycoon Materials Inc. Process follows all the rules and regulations set by all government agencies audited and governed by the (DTSC) Department of Toxic Substance Control, (EPA) Environmental Protection Agency and Cal Recycle.*
7. **COMMITMENT TO OUR CUSTOMER:** *To continuously improve our services and processes that have an impact on the environment by remaining proactive with solutions and ideas on issues such as climate change, greenhouse gas emissions and energy conservation shared by everyone within our own communities and globally.*
OPEN DOOR POLICY: We are open to listening to our customers, employees, suppliers and any other interested parties and take action when necessary.

The responsibility of your business is to insure the following.

1. *Electronic waste is not dumped into a trash can. Tycoon Materials Inc. uses a Zero Waste to Land Field Recycling process, Recycle, Reuse, and Recover for more information.*
2. *Your business chooses a recycler that is certified with CalRecycles. Tycoon Materials Inc. is a certified electronic waste recycler approved by CalRecycle CEWID # [109877](#)*
3. *CalRecycle will randomly call your business to verify that the recycler is in fact the recycler your business give the e-waste to, this process is to prevent any illegal claims that a recycler my do to collect money from CalRecycle in reference to making a false claim to receive state money from the SB 20/50 State funding program. CalRecycle may ask the district the quantity of CRT TVs, CRT Monitors and projection TV's for each pickup.*

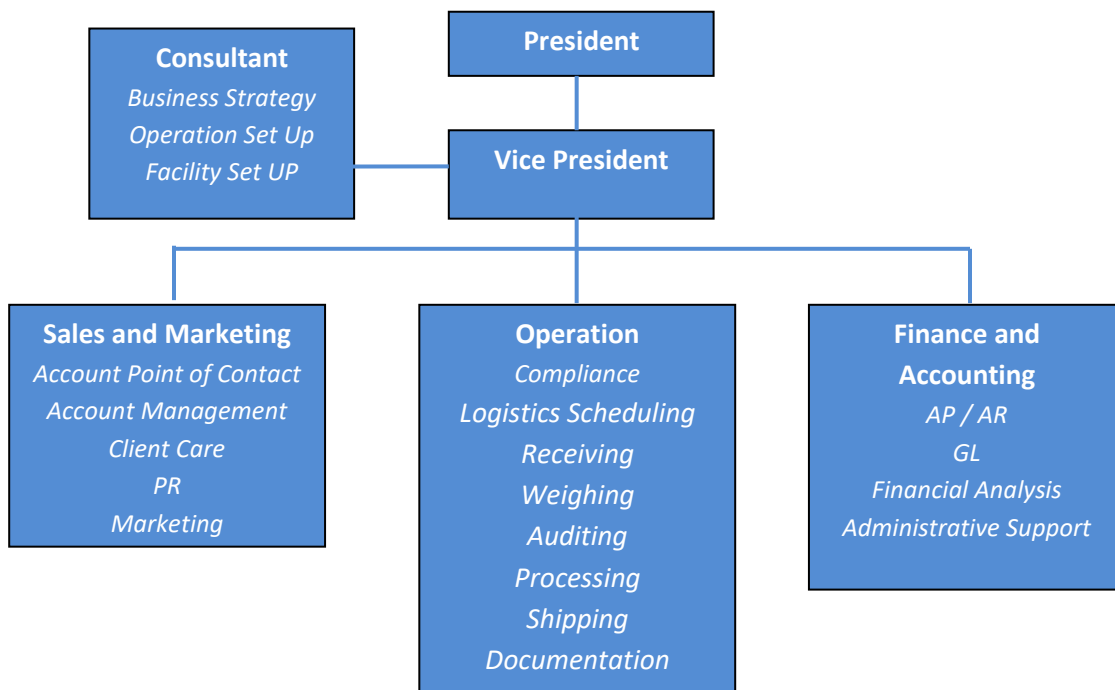
Tycoon Materials Inc. will provide an On-Line History Reporting System to trace each Electronic Waste pickup Tycoon Materials Inc. will issue an order number for each pickup.

Tycoon Materials, Inc.

The order number for each pickup will be on Tycoon Materials Inc. CEWID 198 form / Collection Log which is the form Tycoon Materials Inc. will use to make a claim with CalRecycles to collect state funding money from the SB 20/50 state funding program.

If CalRecycle calls your business to verify a claim ask CalRecycles for Tycoon Materials Inc. order number that is entered on Tycoon Materials Inc. CEWID 198 form / Collection Log and look it up on your On-Line History Reporting System Called CycleLution and look up the order number and open up the Receiving Report for quantities verifications.

Company hierarchy and organizational chart



Number of Employees - 10 Employees

Location- 8401 Slauson Ave Pico Rivera, CA 90660

Tycoon Materials, Inc.

C. Description of Services

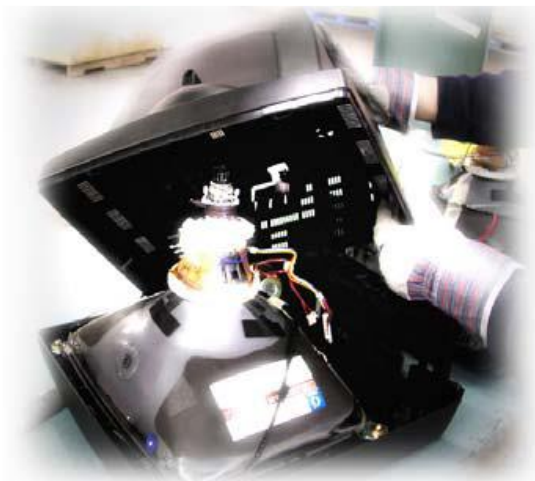
Work plan or description of how the work will be performed.

Tycoon Materials Inc. will provide necessary packing supplies, such as Gaylord boxes and pallets, to you for storage and preparation of material for pick up.



Tycoon Materials Inc. will pick up the material from the designated locations with Bills of Lading as per required by regulation within 2 business days after request from your business and also bring empty bins and additional supplies. All trucks are properly insured.

All post cancellation CRT Glass will be sent to Glass-to-Glass process approved by the DTSC.



Tycoon Materials, Inc.

CEWs are 100% processed and cancelled to raw material per Cal Recycle requirements.

The items of raw materials include:

- *Plastics – Baled and reused by plastic manufactures*
- *Metals – Sent to metal mills or smelters*
- *Circuit Boards – sent to circuit board smelters*
- *Wire/Cords – Sent to copper recyclers*

Tycoon Materials Inc. project reporting mechanisms.

Tycoon Materials Inc. will assign a dedicated Account Executive as Point of Contact for your business to handle all communication

The Account Executive will interact with you for pick up schedule, documentation, reporting, payment, and Certificate of Recycling.

Tycoon Materials Inc. also has a Web-Based Reporting System that will provide you the following

- i. Real-Time Online Order Status Tracking*
- ii. Online Printing of Original Orders, Bills of Lading, Certificates of Recycling, and Pay Stub*

Online Order Photo viewing (if requested by the District to take photos of each shipment)

Tycoon Materials Inc. provides following documentation for each shipment

- i. Original Order*
- ii. Bill of Lading*
- iii. Receiving Report*
- iv. Certificate of Recycling*
- v. Payment Stub*

Tycoon Materials Inc. will also provide quarterly and annual Summary Report by Request.

Tycoon Materials, Inc.

Tycoon Materials Inc. Web-Based Tracking and Reporting System Interface for your business

- *Tycoon Materials Inc. to provide a Username and Password*
- *Log In using the Username and Password through Internet Access*
- *Track Each Order Status, Print Related Reports, and View Photos of Each Order Online*

Online Tracking Log-In Page

The screenshot shows a web browser window titled "CycleLution System Online Login - Windows Internet Explorer". The address bar shows the URL "http://greenviewresource.com/cyclelution3/". The page content includes the following text and form elements:

Welcome to CycleLution
Web-Based Software for Scrap Recyclers

Username:
Password:

[Tech Support](#)

Tycoon Materials, Inc.

Order Tracking Page

Tycoon Materials Inc. company policies regarding this project to ensure proper compliance and quality assurance.

All staffs that are involved with this project will be properly trained to fully understand the operational requirements of this project.

Tycoon Materials Inc. safety regulations, policy and procedures

Staff are regularly trained according to Tycoon Materials Inc. training and safety manual Employee Safety Reports are generated for Each Occurrence

Tycoon Materials Inc. capabilities for this project

Logistics – Own a trucking company call Orbit International we have 53' trucks that holds 24 pallets and two 26' truck with lift gates that holds 12 pallets.

Experienced Staff

Hard Drive Destruction

Standard Operation Procedures, Quality Procedures, and Work Instructions

Full and Real-Time Reporting System

Tycoon Materials, Inc.

D. Credentials

Project Manager – *Simon Aragon*

General Experience and Experience related to the RFP project

- *Account Executive 2003-2014 for California Approved Recyclers*
- *Account Executive 2008 – Now*
- *Tycoon Materials Inc. dba Tycoon Materials Inc. – California Approved Recycler*

Any other information, which will assist in evaluating qualifications

Tycoon Materials Inc. is an Approved Electronic Waste Recycler by Cal Recycle, its staff, including Account Executives, Operation Workers, Drivers, and Consultant are recruited from the E-Waste recycling industry. All together its team has over Forty Years of experiences from the e-waste recycling industry.

Tycoon Materials, Inc.

E. References

San Bernardino County Superintendent of Schools	
Dates of work performed	<i>Continuous Service Starting September 2011</i>
Current contact person, company, address, and email and telephone number	Pablo Arechavaleta Warehouse Manager 4595 Hallmark Parkway 909-382-3575 pablo.arechavaleta@cbcass.net
<i>Scope of Work</i> 1. <i>Pick Up all Electronic Waste</i> 2. <i>Generate Receiving Reports including Item, Weight, and Units.</i> 3. <i>Provide Certificate of Recycling, Receiving Reports, and Payments</i> 4. <i>Hard Drive Destruction Services</i>	
William S. Hart UHSD	
Dates of work performed	<i>Continuous Service Starting July 2011</i>
Current contact person, company, address, and email and telephone number	Thomas Chaney – IT Director 21380 Centre Pointe Parkway Santa Clarita, CA 91351 661-259-0033 x 279 tchaney@hartdistrict.org
<i>Scope of Work</i> 1. <i>Pick Up all Electronic Waste from School District</i> 2. <i>Generate Receiving Reports including Item, Weight, and Units.</i> 3. <i>Provide Certificate of Recycling, Receiving Reports, and Payments</i> 4. <i>Hard Drive Destruction Services</i>	

Tycoon Materials, Inc.

Woodland Joint USD	
	<i>Continuous Service Starting March 2012</i>
Current contact person, company, address, and email and telephone number	Jess Enriquez – Information Technology Services 25 Matmor Rd Woodland, CA 95776 530-406-5961 or 530-681-2239 jesus.enriquez@wjusd.org
<p><i>Scope of Work</i></p> <ol style="list-style-type: none"> 1. <i>Pick Up all Electronic Waste from College</i> 2. <i>Generate Receiving Reports including Item, Weight, and Units.</i> 3. <i>Provide Certificate of Recycling, Receiving Reports, and Payments</i> 4. <i>Hard Drive Destruction Services</i> 	
Elk Grove Unified School District	
Dates of work performed	<i>Continuous Service Starting Feb 2016</i>
Current contact person, company, address, and email and telephone number	Art Cuellar 8431 Gerber Road Sacramento CA 95828 916-647-7479 acuellar@egusd.net
<p><i>Scope of Work</i></p> <ol style="list-style-type: none"> 1. <i>Pick Up all Electronic Waste from College</i> 2. <i>Generate Receiving Reports including Item, Weight, and Units.</i> 3. <i>Provide Certificate of Recycling, Receiving Reports, and Payments</i> 4. <i>Hard Drive Destruction Services</i> 	

Tycoon Materials, Inc.

F. Evidence of Insurance

CERTIFICATE OF LIABILITY INSURANCE		NTYCOO1 OP ID: TC2																					
		DATE (MM/DD/YYYY) 11/20/2018																					
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p>																							
<p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>																							
<p>PRODUCER DP Insurance Agency Inc. 1130 S San Gabriel Blvd San Gabriel, CA 91776 DP Insurance Agency</p>	<p>CONTACT NAME: PHONE (A/C, H/O, Ext): FAX (A/C, No): E-MAIL: ADDRESS:</p>																						
<p>INSURED Tycoon Materials, Inc. 4965 Firenza Dr. Cypress, CA 90630</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A:</td> <td>Mesa Underwriters Specialty</td> <td style="text-align: center;">36838</td> </tr> <tr> <td>INSURER B:</td> <td>Mercury Casualty Company</td> <td style="text-align: center;">11908</td> </tr> <tr> <td>INSURER C:</td> <td>Security National Insurance Co</td> <td style="text-align: center;">19879</td> </tr> <tr> <td>INSURER D:</td> <td>WestChester Surplus Lines Ins</td> <td style="text-align: center;">10172</td> </tr> <tr> <td>INSURER E:</td> <td>Scottsdale Insurance Co.</td> <td style="text-align: center;">41297</td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>		INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	Mesa Underwriters Specialty	36838	INSURER B:	Mercury Casualty Company	11908	INSURER C:	Security National Insurance Co	19879	INSURER D:	WestChester Surplus Lines Ins	10172	INSURER E:	Scottsdale Insurance Co.	41297	INSURER F:		
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INSURER E:	Scottsdale Insurance Co.	41297																					
INSURER F:																							
COVERAGES	CERTIFICATE NUMBER:	REVISION NUMBER:																					
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>																							
ROR LTR	TYPE OF INSURANCE	ADDL SUBR INSL WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS																	
A	<input checked="" type="checkbox"/> GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	X	MP0004007019316	11/16/2018	11/16/2019	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA OCCUR/OCCUR) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000																	
B	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> Hired AUTOS <input checked="" type="checkbox"/> Comp \$1000 <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS <input checked="" type="checkbox"/> Coll \$1000	X	BA040000033232	04/16/2018	04/16/2019	COMBRED SINGLE LIMIT (if a accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (PER ACCIDENT) \$																	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB OCCUR CLAIMS-MADE DED RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$																	
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NJ) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	N/A	SWC1197124	06/03/2018	06/03/2019	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000																
D	Pollution Liability		G71158767001	07/17/2018	07/17/2019	General Aggregate \$2,000,000 Contractor's Pollution Liability \$2,000,000																	
E	Cyber Liability		EKS3275216	11/16/2018	11/16/2019	General Aggregate \$5,000,000 Each Occurrence \$1,000,000																	
CERTIFICATE HOLDER		CANCELLATION																					
		SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.																					
		AUTHORIZED REPRESENTATIVE DP Insurance Agency 																					

ACORD 25 (2010/05)

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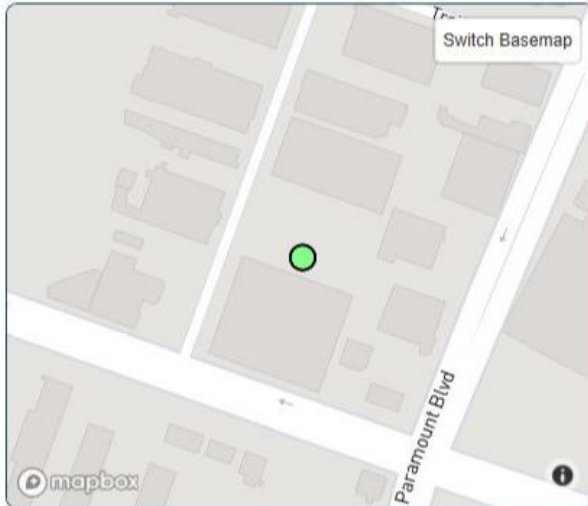
Tycoon Materials, Inc.

G. Permits, Licenses, Certifications

[Home](#) » [Electronics](#) » [Collectors](#) » Details

Directory of Approved Collectors and Recyclers of Covered Electronic Waste

[New Search](#)



Organization
Tycoon Materials, Inc. (CEWID: 109877)

Current Status
Active

Application Last Approved
3/16/2018

Physical Address
8401 Slauson Avenue
Pico Rivera, CA 90660

Contact
James Ignacio (james@tycoonmaterialsinc.com)

Phone
[\(888\) 330-8088](tel:(888)330-8088)

Approved As
Collector/Recycler

Renewal Application Due
12/17/2019

Mailing Address
4965 Firenza Dr
Cypress, CA 90630

Signatories
Burt Castro
Emily Chen
Hugh Wan
James Ignacio

Collector Status	Started ↓	Ended
Active	1/30/2009	

Collector Status	Started ↓	Ended
Active	11/08/2011	

Active – Applicant is or was approved to operate in the specified role for the date range indicated

Tycoon Materials, Inc.



Matthew Rodriguez
Secretary for
Environmental Protection

Department of Toxic Substances Control

Barbara A. Lee, Director
1001 I Street
P.O. Box 806
Sacramento, CA 958120806



Edmund G. Brown Jr.
Governor

ATTN: JAMES IGNACIO
TYCOON MATERIALS INC DBA HAPPY RECYCLERS
4965 FIRENZA DR
CYPRESS CA 90630

EPA ID Number Issued: January 19, 2018
Facility Location:
8401 SLAUSON AVE
PICO RIVERA CA 90660

PERMANENT RECORD - DO NOT DESTROY.
YOUR CALIFORNIA EPA IDENTIFICATION NUMBER IS:

CAL000433237

This is to acknowledge that a permanent California Environmental Protection Agency
Identification (EPA ID) Number has been assigned to your place of business.

An EPA ID Number is assigned to a person or business at a specific site. It is only valid for the location and person or business to which it was assigned. If your business has multiple generation sites, each site must have its own unique number. If you stop handling hazardous waste, move your business, change ownership, change mailing address, or change the type or amount of waste you handle, you must notify the Department of Toxic Substances Control immediately. If your business has moved, your EPA ID Number must be canceled. A new number must be obtained for your new location if you continue to generate hazardous waste.

This EPA ID Number must be used for all manifesting, record keeping, and reporting requirements. Please retain this notice in your files.

Department of Toxic Substances Control
For questions, visit our website at <http://hwts.dtsc.ca.gov> and select reports.

Operator's Initials: erlopez
Version: January 2017

Tycoon Materials, Inc.

H. Sample Report Documents for Each Shipment

Tycoon Materials, Inc. dba Happy Recyclers
 Headquarters
 17558 Rowland St.
 City of Industry, CA 91748
Branch Office: Headquarters
 17558 Rowland St.
 City of Industry, CA 91748
 TEL: 626-820-0598
 FAX: 626-820-0686

Invoice

Total Charge \$ 504.90
 Total Credit \$ 0.00
 Date: 02/19/2014 12:18 PM
 Order No: I1400030
 Reference #: 8800 SE Monterey St Happy Valley, O
 Order Type: RP
 Sub OrderType: Electronics Recycling
 Account Rep. : Simon Aragon
 Department: Account Rep.
 Order Date: 02/05/2014 1:35 PM
 Desired Date: 02/19/2014 9:00 AM
 Schedule Date: 02/05/2014 9:00 AM
 Receive Date: 02/05/2014 12:15 PM
 Bin Out Date: 02/19/2014 9:00 AM
 Bin In Date:

Account: Macys Systems and Technology, Inc
Billing Address
 5985 State Bridge Road

Pickup Address
 8800 S.E. Monterey

Johns Creek, GA 30097
 Country: UNITED STATES
 Contact Person: Alan Van Heest
 Telephone: 678-474-2854
 Fax:

Happy Valley, OR 97086
 Country: UNITED STATES
 Contact Person: Alan Van Heest
 Telephone: 678-474-2505
 Fax:

Price Terms: CNF
 Payment Terms: COD

Item	Qty	Qty Base	Weight	Weight Base	Unit Base	Unit Price	SubTotal Amount	USD
UW CRT Monitors	83	Unit	2,957.00	LB	Weight	-0.1500	-443.55	\$
UW CRT TVs	6	Unit	409.00	LB	Weight	-0.1500	-61.35	\$
UWED - Desk Top PC	60	Unit	1,362.00	LB	Weight	0.0000	0.00	\$
UWED - Notebook Computers	29	Unit	158.00	LB	Weight	0.0000	0.00	\$
UWED- Mixed E-Devices	2	Box	1,789.00	LB	Weight	0.0000	0.00	\$

Notes:

Total Credit: \$ 0.00
 Total Charge: \$ 504.90
 Final Credit: \$ 0.00
 Final Charge: \$ 504.90
 Balance: \$ -504.90

Tycoon Materials, Inc. dba Happy Recyclers

Signature _____
 Date _____

Macys Systems and Technology, Inc

Signature _____
 Date _____

Tycoon Materials, Inc.

Tycoon Materials, Inc. dba Happy Recyclers

Headquarters
17558 Rowland St.
City of Industry, CA 91748
Branch Office: Headquarters
17558 Rowland St.
City of Industry, CA 91748
TEL: 626-820-0598
FAX: 626-820-0686

Receiving Report Summary

Date: 02/05/2014 12:15 PM
In - Order No: I1400030
Order Type: RP
Sub OrderType: Electronics Recycling
Reference No: 8800 SE Monterey St Happy Valley, O
Open Date: 02/05/2014 1:35 PM
Schedule Date: 02/05/2014 9:00 AM
Account Rep.: Simon Aragon
Department: Account Rep.
Bin Out Date: 02/19/2014 9:00 AM
Bin In Date:

Account Name: Macys Systems and Technology, Inc

Billing Address:

5985 State Bridge Road
Johns Creek, GA 30097
Country: UNITED STATES
Contact Person: Alan Van Heest
Telephone: 678-474-2854

Pickup Address:

8800 S.E. Monterey
Happy Valley, OR 97086
Country: UNITED STATES
Contact Person: Alan Van Heest
Telephone: 678-474-2505

ProductName	Packaging	Received Qty	Qty Base	Received Gross Weight	Received Tare Weight	Received Net Weight
UW CRT Monitors	Palletized	83	Unit	3,037.00LB	80.00LB	2,957.00LB
UW CRT TVs	Palletized	6	Unit	449.00LB	40.00LB	409.00LB
UWED - Desk Top PC	Palletized	60	Unit	1,402.00LB	40.00LB	1,362.00LB
UWED - Notebook Computers	Palletized	29	Unit	198.00LB	40.00LB	158.00LB
UWED- Mixed E-Devices	Gaylord Box	2	Box	1,889.00LB	100.00LB	1,789.00LB
CRT Displays SubTotal			89	3,366.00LB		
Non CRT Displays SubTotal			29	158.00LB		
Other E Waste SubTotal			62	3,151.00LB		
Others SubTotal			0	0.00LB		
Grand Total			180.00	6,675.00LB		

Order Receiving Notes:

Out of State CRT's (charge of \$0.15/lb)

Associate Global Systems (AGS) on MST PO 5254165

- 12100 S.E 82nd Ave. Porland, OR 97086
- 8800 S.E Monterey Happy Valley, OR 97086

Weighmaster License No. : 013428

WEIGHMASTER CERTIFICATE

THIS IS TO CERTIFY that the following described commodity was weighed, measured, or counted by a weighmaster, whose signature is on this certificate, who is a recognized authority of accuracy, as prescribed by Chapter 7 (commencing with Section 12700) of Division 5 of the California Business and Professions Code, administered by the Division of Measurement Standards of the California Department of Food and Agriculture

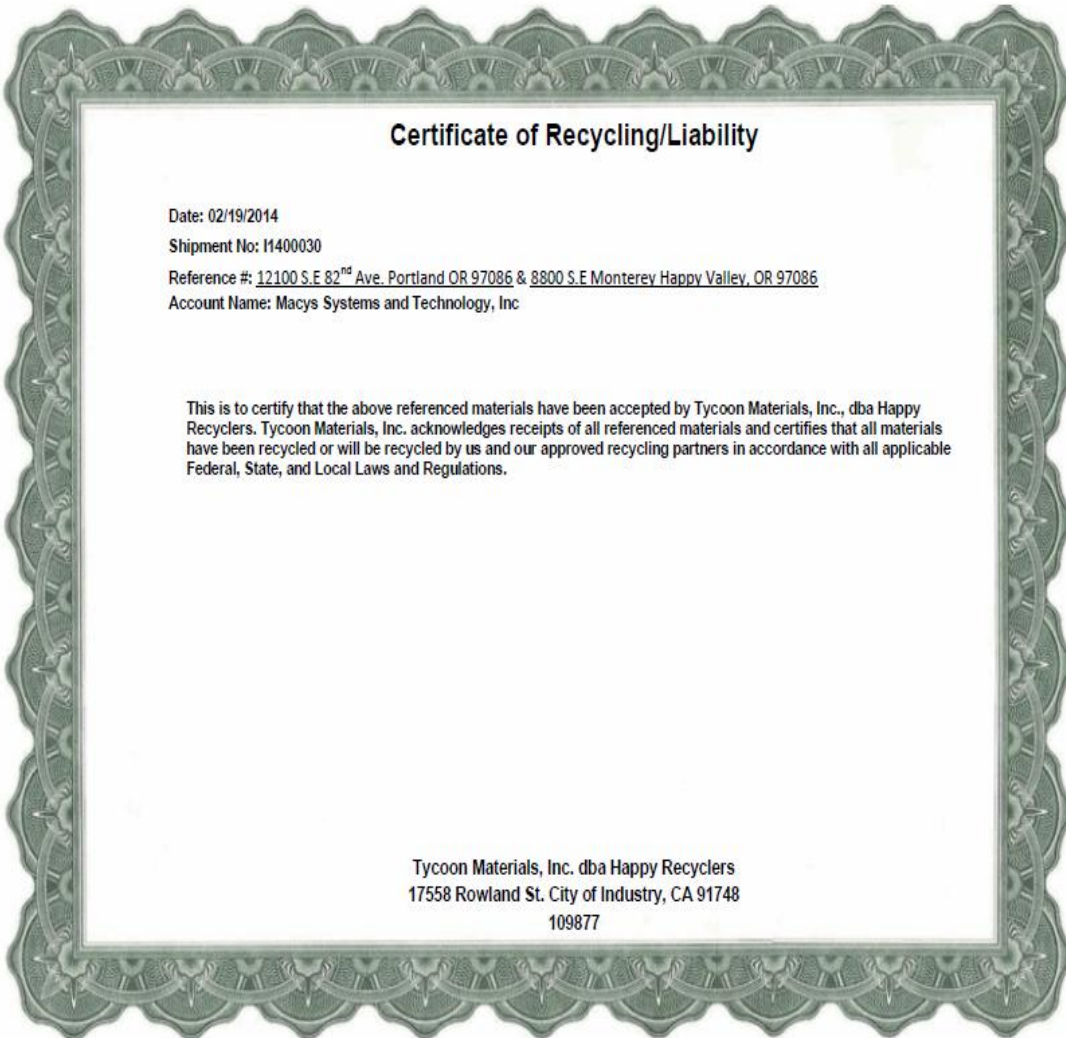
Report By:Emily .

Warehouse Worker:Deputy Weighmaster William Gomez

Trucking/Driver:Norman Olinger

Page 1 of 1

Tycoon Materials, Inc.



Tycoon Materials, Inc.

DISPLAY CONSPICUOUSLY AT PLACE OF BUSINESS FOR WHICH ISSUED


CALIFORNIA STATE BOARD OF EQUALIZATION

SELLER'S PERMIT

ACCOUNT NUMBER

8/1/2006 SR AP 100-782916

TYCOON MATERIALS, INC
17558 ROWLAND ST
CITY OF INDUSTRY, CA 91748-1114



NOTICE TO PERMITTEE:
You are required to obey all Federal and State laws and regulations that control your business. This permit does not absolve you of any other laws.

IS HEREBY AUTHORIZED PURSUANT TO SALES AND USE TAX LAW TO ENGAGE IN THE BUSINESS OF SELLING TAXABLE PERSONAL PROPERTY AT THE ABOVE LOCATION. THIS PERMIT IS VALID ONLY AT THE ABOVE ADDRESS.

THIS PERMIT IS VALID UNTIL REVOKED OR CANCELED AND IS NOT TRANSFERABLE. IF YOU SELL YOUR BUSINESS OR DROP OUT OF A PARTNERSHIP, NOTIFY US OR YOU COULD BE RESPONSIBLE FOR SALES AND USE TAXES DUE BY THE NEW OPERATOR OF THE BUSINESS.

Not valid at any other address.

For general tax questions, please call our Information Center at 800-400-7115.
For information on your rights, contact the Taxpayers' Rights Advocate Office at 888-324-2798 or 916-324-2798.

BOE-442-R REV. 11-07-00

A MESSAGE TO OUR NEW PERMIT HOLDER

As a seller, you have rights and responsibilities under the Sales and Use Tax Law. In order to assist you in your endeavor and to better understand the law, we offer the following sources of help:

- Visiting our website at www.boe.ca.gov
- Visiting a district office
- Attending a Basic Sales and Use Tax Law class offered at one of our district offices
- Sending your questions in writing to any one of our offices
- Calling our toll-free Information Center at 800-400-7115

As a seller, you have the right to issue resale certificates for merchandise that you intend to resell. Conversely, you have the responsibility of not misusing resale certificates. While the sales tax is imposed upon the retailer,

- You have the right to seek reimbursement of the tax from your customer
- You are responsible for filing and paying your sales and use tax returns timely
- You have the right to be treated in a fair and equitable manner by the employees of the Board
- You are responsible for following the regulations set forth by the Board

As a seller, you are expected to maintain the normal books and records of a prudent businessperson. You are required to maintain these books and records for no less than four years, and make them available for inspection by a Board representative when requested. You are also expected to notify us if you are buying, selling, adding a location, or discontinuing your business, adding or dropping a partner, officer, or member, or when you are moving any or all of your business locations. If it becomes necessary to surrender this permit, you should only do so by mailing it to a Board office, or giving it to a Board representative.

If you would like to know more about your rights as a taxpayer, or if you are unable to resolve an issue with the Board, please contact the Taxpayers' Rights Advocate Office for help by calling toll-free, 888-324-2798 or 916-324-2798. Their fax number is 916-324-3319.

Please post this permit at the address for which it was issued and at a location visible to your customers.

STATE BOARD OF EQUALIZATION
Sales and Use Tax Department

Tycoon Materials, Inc.

I. Free Services, Signature Services

1. CRT Monitors
 2. CRT TVs
 3. Projection TV
 4. LCD Monitors (Non Broken) 17" up
 5. LCD Monitors (Non Broken) 15"
 6. LCD Monitor (Broken)
 7. Computers
 8. Laptops
 9. iPads & Tablets
 10. Telecommunication Equipment
 11. Other E-Devises (Keyboards, Mice, Speakers, ETC.)
-
1. **FREE** Trucking & manpower to palletize at multiple locations
 2. **FREE** Packaging material (Pallets and Gaylord Boxes)
 3. **FREE** Hard Drive Destruction Services
 4. **FREE** Inventory Reporting & Asset Tag Removal
 5. **FREE** Monthly, Quarterly, and Annual reports with payment history)
 6. **FREE** complete visibility with our On-line history tracking and reporting system to trace all your orders and pickups right from your computer 24/7 at real time.
 7. **FREE** Annual reports of quantities recycled with payment history

Tycoon Materials, Inc.

Universal Waste Recycling Pricing Schedule

Material Type	Unit Price
Lamps: Straight Fluorescent (any length)	\$1.20/lb.
Lamps: Incandescent	\$2.00/lb.
Lamps: U-Tube, Compact, Circular	\$3.52/lb.
Lamps: Halogen and Quartz	\$3.00/lb.
Lamps: Shatter shields/Coated	\$3.25/lb.
Lamps: High Intensity Discharge - High Pressure Sodium, Mercury Vapor, Metal Halide	\$3.25/lb.
Lamps: Neon	\$8.00/lb.
Lamps: Low Pressure Sodium (LPS)	\$5.00/lb.
Lamps: UV, Germicidal, ARC	\$7.00/ea.
Lamps, broken fluorescent	\$10.00/lb.
Lamps, broken mixed lamps	\$6.50/lb.
Ballasts: PCB (EPA ID Required!)	\$3.35/lb.
Ballasts: Non-PCB Ballasts	\$1.00/lb.
Batteries: Category 1 ("Wet Cell")- Lead Acid, Sealed Lead Acid, Gel Cell, UPS	\$0.70/lb.
Batteries: Category 2 ("Dry Cell")- Alkaline, Nickel Cadmium, Nickel Iron, Nickel Metal Hydride, Carbon Zinc, Zinc Air	\$1.80/lb.
Batteries: Category 3 (Mercury Containing)- Mercuric Oxide, Button Cells, Silver Oxide, Zinc Carbon and Alkaline with Mercury	\$4.95/lb.
Batteries: Category 4 ("Reactive")- Lithium Ion, Lithium Metal, Magnesium	\$9.25/lb.
Battery Recycler® - Tabletop collection container for Dry Cell (Category 2) batteries	\$28.00/ea.
Mercury Containing Devices, intact	
- 5 Gallon Pail	\$195.00/pail
- 55 Gallon Drum	\$1,225/drum
Shipping Containers	
- 4-ft. straight lamp box (holds 69 T12 lamps)	\$10.00/ea.
- 4-ft fiber barrel (holds 185 T12 lamps)	\$40/ea. (rental)
- 8-ft. straight lamp box (holds 29 T12 lamps)	\$20.00/ea.
- 55-gallon steel drum	\$75/ea.
- 5-gallon DOT UN-spec poly pail	\$22/ea.
Free Trucking if picked up with 40 Computers or Laptops plus 40 CRT Monitors or LCD Monitors per pickup.	

Terms: Pricing valid for 90 days from Schedule date and subject to change without notice. Invoices Net 30. Credit cards accepted. \$100.00 minimum invoice for drop offs.

Shipping Containers. (Shipping and packaging guidelines are available for all materials).

- Lamps should be packaged in original manufacturers' boxes, or in Happy Recyclers boxes or fiber drums. Do not tape lamps together.
- Ballasts should be packaged in an UN-Spec poly pail, poly drum or steel drum.
- Batteries should be packaged in an UN-Spec poly pail, poly drum or steel drum. Mixing batteries of different categories prohibited.
- Mercury-containing devices should be packaged individually in zipper plastic bags and then collectively in an UN-Spec poly pail, poly drum or a lined steel drum.

Mercury-Containing Devices: An additional transportation charge per container will be added for handling mercury-containing devices: \$95.00/5-gallon, \$175.00/greater than 5-gallon container. An Happy Recyclers Hazardous Waste profile must be approved prior to shipment.

Demurrage: After the first half-hour of loading/unloading materials, a demurrage charge of \$00.00 per half-hour labor, one-hour minimum, prorated in half-hour increments will be assessed.

Cancellation Charge: If a pickup or drop off is scheduled but customer or materials are not ready at the scheduled location and time, a minimum transportation fee equal to the dispatch fee will not be assessed.

"Recovery Fee" - Insurance, Tax, Fuel & Security Surcharge
- 11% of invoice, for all invoices

Additional Labor: Additional labor fees may be assessed for collection and/or processing of wet boxes, broken lamps, sorting of contaminated or improperly comingled loads of lamps or batteries at one or more sites. \$40.00 per half-hour labor, one-hour minimum, prorated in half-hour increments.

- Consent
 Information/Discussion
 Action/Discussion

SUBJECT: Revised Job Description for Classified Position Administrative Assistant IV

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Billie Mankey, Director II Human Resource;
Matt Kelly, Director Facilities and Transportation

RECOMMENDATION:

The District Administration recommends the Board review and approve the proposed position updates and provide direction or recommendations which will allow us to begin recruitment.

BACKGROUND/INFORMATION:

We know that we need clerical support in the facilities department which is known as MOT & G Department (Maintenance, Operations, Transportation, and Grounds). After a full review of the current clerical support positions Director Kelly, Assistant Superintendent Song Chin-Bendib, and Human Resources Director II, Billie Mankey it was determined that the position of Administrative Assistant IV would be the best fit for the overall support of the department with some minor changes.

Additionally, this position under the supervision of Director Kelly will provide detailed clerical, data entry and fiscal management support for our Measure D Bond.

This position is being recommended as a classified 6 hour per day position, 11.5 month work calendar

FISCAL IMPACT:

Funding for the Administrative Assistant IV to the MOT & G Department will be supported partially through the Measure D Bond (.66) and partially general fund (.33). The general fund dollars are allocated from the savings of the Transportation Foreman position that was vacated by a retirement and never filled. The annual cost for this position at mid-range is anticipated to be \$48,757.01.

CSEA Range	A	B	C	D	E	F
Current 39	25.10	26.32	27.70	29.03	30.47	32.05

PACIFIC GROVE UNIFIED SCHOOL DISTRICT JOB DESCRIPTION

POSITION TITLE: ADMINISTRATIVE ASSISTANT IV

DEFINITION: Under the direction of the Principal/site or department Administrator, will provide highly responsible, technical, and complex clerical-secretarial support ~~to the Principal and or Assistant Principal~~ with a minimum of supervision. Assists in coordinating the ~~secretarial and~~ clerical services of the school or department; and disseminates information to staff, parents, students and the community.

ESSENTIAL FUNCTIONS: Duties may include, but are not limited to the following:

- Type and proofread a wide variety of reports, letters, memos and statistical charts; type from rough draft, verbal instructions or transcribing machine recordings; compose correspondence related to responsibilities assigned.
- Keep the Principal's Administrator's calendar; scheduling meetings and appointments.
- Receive and appropriately respond to telephone calls, requests for information, and complaints.
- Use appropriate judgment when necessary to refer inquiries and complaints to appropriate staff.
- Maintain site records for each faculty and staff member.
- Assist certificated substitute staff reporting to work.
- Work in conjunction with principal-the administrator in preparing all phases of promotion or graduation ceremonies where applicable.
- Assists at promotion or graduation ceremonies.
- Prepare all purchase orders, expense vouchers, work orders and office supply orders.
- Analyze and disseminate budget information related to site or department in comparison with the district financial activity printout,
- Collect, count, and deposit all monies received from fees, supplies and book sales.
- Compose and type publicity for newspapers, radio and television.
- Assist in training and monitoring of work done by clerical support staff.
- Share responsibility for monitoring the copier and training operators (including staff and students).
- Share responsibility for distribution of mail.
- Prepare department, school and classroom supply orders.
- Inventory supplies upon arrival.
- Maintain confidentiality
- Other duties as assigned.

ESSENTIAL FUNCTIONS, unique but not limited to:

Adult School:

- Process transcripts as necessary.
- Prepare camera ready layout of course bulletin and distribute the fall, winter, spring, and summer course offerings to the community.
- Order and sell textbooks at the beginning of each instructional quarter.
- Responsible for applying and renewing credentials for all teachers in Adult School in accordance with the Human Resource Department.

POSITION TITLE: ADMINISTRATIVE ASSISTANT IV, Continued
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High School/Middle School:

- Prepare monthly payroll information for the District Office.
- Maintain equipment inventory by serial number and location.
- Maintain School Based Coordinated Plan as appropriate to site.
- Supervise student office assistants.
- Order, distribute and maintain inventory of school keys.
- Assumes duties of Registrar in absence of Registrar.
- Responsible for preparation and distribution of the principal's newsletter.
- Respond to emergencies, minor injuries and ailments of students.

Maintenance, Operations, Transportation and Grounds:

- Accurately create and maintain database tracking systems
- Accurately create and maintain systems to track budgetary items such as, but not limited to bonds and construction bids
- Assistant the administrator with master plan maintenance
- Support each portion of the MOT & G Department which includes, but is not limited to transportation bus passes, scheduling field trips, bus dispatch, and vehicle maintenance schedules

REQUIREMENTS:

- Type at a net speed of 55 words per minute.
- Ability to skillfully use a computer and other office equipment.
- Efficient use of computer programs.

QUALIFICATIONS:**Knowledge of:**

- Modern office methods, practices, and procedures; receptionist and telephone techniques.
- Proper English usage, spelling, grammar and punctuation; techniques of letter and report writing.

Ability to:

- Work with minimum supervision; organize and prioritize work effectively.
- Type from oral direction, rough draft, copy or notes from a variety of routine and complex materials including correspondence, tests, reports, memoranda, lists and documents.
- Compose letters independently or from oral instruction.
- Make mathematical calculations quickly and accurately.
- Deal effectively with a wide variety of personalities and situations requiring diplomacy, friendliness, and firmness.
- Learn and interpret specific rules, laws, and policies and apply them with good judgment in a variety of situations.

POSITION TITLE: ADMINISTRATIVE ASSISTANT IV, Continued
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- Must be able to work well independently and as part of a team.

EDUCATION AND EXPERIENCE:

- Any combination of education and/or experience which would demonstrate possession of the knowledge and abilities listed herein.
- Completion of the twelfth grade. Supplemental coursework or degree in business, secretarial science or a related business field is desirable.

PHYSICAL REQUIREMENTS: of this position are, but not limited to the following:

- **Ability to:**
 - Sit for extended periods of time.
 - Stand in one area for extended periods of time.
 - Stand and walk for extended periods of time.
 - Ascend and descend steps.
 - See for the purpose of observing accuracy of reports and documents.
 - Hear and understand speech at normal levels.
 - Communicate so others will clearly understand normal conversation.
 - Communicate using the telephone and radio.
 - Push/pull, squat, turn, twist, bend, and stoop.
 - Lift and carry 20 lbs.
 - Reach in all directions.
 - Think clearly and rationally to solve problems, make good judgments and decisions.
 - Perform the essential functions of this position in an accurate, neat, timely fashion
 - Ability to meet the travel requirements of this position.

WORKING CONDITIONS:

- Office working environment subject to sitting at a desk for long periods of time, bending, crouching, or kneeling at files, pushing/pulling of file drawers, reaching in all directions, and prolonged periods of time working at a computer terminal.

LICENSE OR CERTIFICATE:

- Possession of a valid California Driver's license is desirable.
- Valid CPR/First Aid Certification is desirable.

NOTE: This list of essential functions and physical requirements is not exhaustive and may be supplemented as necessary in accordance with the requirements of the job. Pacific Grove Unified School District adheres to the provisions of the Americans With Disabilities Act regarding reasonable accommodation procedures.

Adopted by the Board of Education August 3, 1995 (ref. 5284.2)

Revised and Approved: Oct. 26 2006

- Consent
- Information/Discussion
- Action/Discussion
- Public Hearing

SUBJECT: Board Calendar/Future Meetings

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Ralph Gómez Porras, Superintendent

RECOMMENDATION:

The Administration recommends that the Board review and possibly modify the schedule of meeting dates on the attached calendar and determine, given information from the Administration, whether additional Board dates or modifications need to be established.

BACKGROUND:

The Board has approved Bylaw 9320, which states that regular Board meetings be held on the first and third Thursday of each month, from August through June. At the annual organizational meeting held in December, Trustees approves the meeting calendar as presented. The calendar is reviewed at each Board meeting.

INFORMATION:

Changes to the Board meeting dates must be approved by a majority vote of the Trustees.

Board Meeting Calendar, 2020-21 School Year January- June

Thursday Jan. 7	Regular Board Meeting ✓ Preliminary Enrollment Projection for 2021-22 ✓ Property Tax Update ✓ PGHS Course Bulletin Action/Discussion	VIRTUAL
Thursday Jan. 21	Regular Board Meeting ✓ School Accountability Report Cards ✓ Acceptance of the 2019-20 Audit Report ✓ Report on Governor's Budget Proposal	VIRTUAL
Saturday Jan. 30 9am	Special Board Meeting ✓ Board Goals – Review/Revise ✓ Strategic Plan – Review/Revise ✓ Superintendent's Goals ✓ Measure D Goals and Objectives	VIRTUAL
Thursday Feb. 4	Regular Board Meeting ✓ Budget Development Calendar ✓ Possible Personnel Action Presented as Information ✓ Preliminary Review of Site Master Schedules ✓ Possible Personnel Action (RIF) ✓ Quarterly Facilities Project Updates*	VIRTUAL
Thursday Mar. 4	Regular Board Meeting ✓ Second Interim Report ✓ Budget Revision #3 ✓ Open House Schedules Reviewed ✓ TRAN Resolution	VIRTUAL
Thursday Mar. 18	Regular Board Meeting ✓ Budget Projections and Assumptions ✓ Williams/Valenzuela Uniform Complaint Report	VIRTUAL
Thursday Apr. 1	Regular Board Meeting ✓ Review of Strategic Plan and LCAP (as needed) ✓ Approve 2021-22 Aug.- Dec. Board Meeting Calendar ✓ Quarterly District Safety Update	VIRTUAL
Thursday April 22	Regular Board Meeting ✓ Review of Site Master Schedules ✓ Review of Strategic Plan and LCAP (as needed) ✓ California Day of the Teacher ✓ Week of the CSEA Employee ✓ Begin Superintendent Evaluation ✓ Employee Recognition	VIRTUAL
Thursday May 6	Regular Board Meeting ✓ Continue Superintendent Evaluation	VIRTUAL
Thursday May 20	Regular Board Meeting ✓ Complete Superintendent's Evaluation ✓ Review Governor's Revised Budget ✓ Suspensions/Expulsions Annual Report	VIRTUAL
Thursday June 3	Regular Board Meeting ✓ 2021-22 Budget Public Hearing ✓ Retiree Recognition ✓ LCAP Public Hearing	VIRTUAL

Thursday June 17	Regular Board Meeting <ul style="list-style-type: none">✓ Approval of Contracts and Purchase Orders for 2021-22✓ Review of Legal Services Costs✓ Solicitation of Funds Report✓ Consolidated Application✓ Approval of LCAP✓ 2021-22 Budget Adoption	VIRTUAL
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**Quarterly District Safety Update and Quarterly Facilities Projects Update as needed*

- Consent
- Action/Discussion
- Information/Discussion
- Public Hearing

SUBJECT: District Update on Response to COVID-19

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Ralph Gómez Porras, Superintendent

INFORMATION:

The District Administration will update the Board, staff and community on current District response and protocols to COVID-19.

- Consent
 Information/Discussion
 Action/Discussion
 Public Hearing

SUBJECT: Review of the Governor’s Budget Proposal for 2021-22

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Song Chin-Bendib, Assistant Superintendent for Business Services

RECOMMENDATION:

The District Administration recommends the Board review the information provided regarding Governor Newsom’s Budget Proposal for 2021-22.

BACKGROUND:

Each January, the Governor issues his Governor’s Budget Proposal which is the first official announcement of the state budget for the coming fiscal year. Then in May, the Governor’s May Revision of the January Budget Proposal is issued which provides much more detail. School districts watch closely for the release of these two documents, and use them as the basis for developing their own district budgets, which must be adopted by June 30 each year.

INFORMATION:

Please see below the direct summary of the Governor’s Budget Proposal by the California Association of School Business Officials (CASBO).

Next Steps: The Governor’s budget proposal marks the beginning of the budget cycle. Between now and May, when the Governor’s May Revision is issued, the Legislature will have much to say about this budget proposal, and more information will be released. The next fiscal report of the State Budget to the Pacific Grove USD Board will be made in May once the May Revision has been released. We are looking forward to important pieces of legislation, foremost being the issues surrounding the covid 19 pandemic: funding, safety & mitigation measures, and reopening plan process.

After the Legislature returned on Monday, January 11, 2021, they would start deliberating on the Governor’s proposed school reopening plan and his January budget proposal. Staff will update the Board as appropriate.

FISCAL IMPACT:

Funding will impact Pacific Grove Unified School District depending on what is funded versus what is required of the District expenditures.



news **st**

*California Association of School Business Officials
2021-01*

Governor Newsom Releases the 2021-22 State Budget Proposal

By Sara C. Bachez and Elizabeth Esquivel, Governmental Relations

January 8, 2021

Today, Governor Newsom released the [2021-22 state budget proposal](#) that requests early action from the Legislature to provide financial relief to small businesses and re-open schools as the state faces the highest rate of COVID-19 cases. Although the state's economic conditions have improved since the enactment of the 2020 Budget Act, the state is still projecting a structural deficit of \$7.6 billion for 2022-23 that is forecast to grow to over \$11 billion by 2024-25.

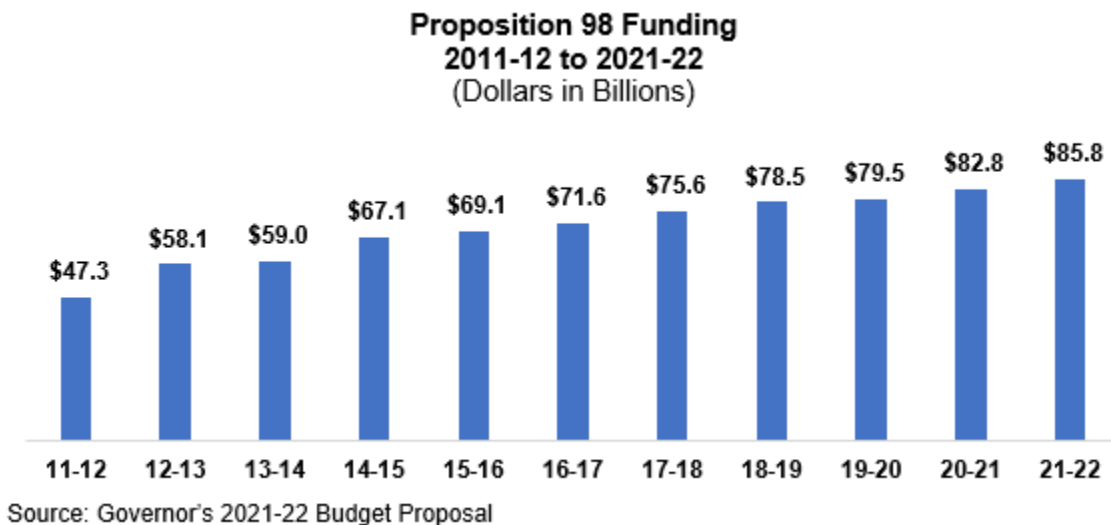
Immediate Action for K-12 Education Proposals

- **Re-Opening Schools.** The budget proposes \$2 billion one-time Proposition 98 General Fund for in-person instruction grants, described in full detail below.
- **Extended Learning Time.** The budget proposes \$4.6 billion Proposition 98 General Fund to expand learning time with an emphasis on increasing in-person instructional minutes, evidenced-based interventions, and support to students that are either one-grade-level- or credit-deficient in core subject matters.

Proposition 98 General Fund

The budget projects that Proposition 98 funding levels for the 2019-20 and 2020-21 fiscal years increase from the 2020 Budget Act by \$1.9 billion and \$11.9 billion, respectively, due to increased General Fund revenues. Test 1 is projected to be operative for all fiscal years 2019-20 through 2021-22.

Supplemental Payment. The budget projects a decline of \$511 million instead of the assumed \$12.4 billion drop in Proposition 98 funding in 2019-20 and 2020-21. As a result, the budget proposes to remove the supplemental payment from statute and instead includes a one-time supplementary payment to K-14 schools of \$2.3 billion in 2021-22.



Local Control Funding Formula (LCFF)

The budget proposes to provide the LCFF with both the 2020-21 cost-of-living adjustment (COLA) (2.31%) and the 2021-22 COLA (1.5%) and increases ongoing LCFF funding by \$2 billion Proposition 98 General Fund, when adjusted for declining average daily attendance (ADA). The total LCFF funding would be set at \$64.5 billion.

In response to AB 1835 by Assemblymember Shirley Weber in the 2019-20 legislative session, the budget includes statutory changes on how local education agencies (LEAs) allocate funds for increased and improved services. The proposal would require that, once established, an LEA's responsibility to increase and improve services continues until fulfilled and increased the specificity required

of county offices of education (COEs) in their review of an LEA's Local Control Accountability Plan.

Public School System Stabilization Account

The budget projects deposits into the account of \$747 million in 2020-21 and \$2.2 billion in 2021-22, for a projected balance of \$3 billion, which triggers the school district reserve caps of 10% beginning in 2022-23.

Deferrals

The budget proposes to pay off the full K-12 deferral in 2019-20 and \$7.3 billion of the K-12 deferral in 2020-21, which leaves \$3.7 billion from the June 2022 deferral in effect to be paid in July 2022.

CalPERS/CalSTRS Contributions

The budget proposes CalSTRS apply \$820 million to reduce the employer rate from 18.1% to approximately 15.92% and CalPERS to apply \$330 million to reduce the Schools Pool employer contribution rate from 24.9% to 23%.

In-Person Instruction Grant and School COVID-19 Reporting

The budget proposes \$2 billion to establish the In-Person Instruction Grant program for LEAs in the 2020-21 fiscal year.

Grant Requirements. LEAs, except for non-classroom-based charter schools, shall be eligible for grants if they meet all the following requirements:

- Submit a completed COVID-19 Safety Plan (CSP) and copies of ratified collective bargaining agreements with their respective union organizations to their COEs by February 1, 2021, or March 1, 2021. Single district counties shall submit their CSPs to the California Department of Education (CDE).
 - The CSP consists of 1) the written COVID-19 prevention program required by the COVID-19 Cal/OSHA Emergency Standards, and 2) the supplemental California Department of Public Health (CDPH) COVID-19 School Guidance Checklist.
 - Post their CSPs on their LEAs' websites.
- Certify to their COEs that they have verified that each of their pupils participating in distance learning has access to a computing device, software and high-speed internet access necessary to participate in online instruction by February 1, 2021.

- Conduct ongoing asymptomatic testing for staff and pupils consistent with the state-supported cadences set in the COVID-19 industry sector guidance for schools issued by CDPH.
- LEAs applying for a grant on February 1, 2021, can begin to provide in-person instruction by February 16, 2021. LEAs applying for a grant on March 1, 2021, can begin to provide in-person instruction by March 15, 2021.
- LEAs in counties in the Widespread (Purple) Tier must submit their CSPs to their local health jurisdictions, which must notify LEAs and their COEs within five business days if an LEA's plan is not approved. If a plan is not disapproved within five business days, in-person instruction may commence on the sixth business day. These requirements do not apply to LEAs already opened for in-person instruction as permitted by state and local health directives prior to February 1, 2021. Disapproval of a CSP will render an LEA no longer eligible to receive grant funding, but they can reapply by March 1, 2021.

Student Prioritization for In-Person Instruction. The optional in-person instruction, using the [CDPH Guidance Related to Cohorts](#) (updated September 4, 2020), can be provided to at least all pupils in the following pupil groups:

- Individuals with exceptional needs as defined in [Education Code Section 56026](#).
- Foster youth as defined in subdivision (b) of [Education Code Section 42238.01](#).
- Homeless children and youths as defined in [Section 725 of the federal McKinney-Vento Act](#).
- Students without access to a computing device, software or high-speed internet access as determined by the LEA.
- All K-2 students for the February 16, 2021, timeframe and all elementary school students up to grade 6 for the March 15, 2021, timeframe.

Funding Allocation. The COE shall submit an LEA's information to CDE by February 5, 2021, for applications received by February 1, 2021, and by March 5, 2021, for applications received by March 1, 2021. CDE will develop a form that COEs will use to submit an LEA's information.

CDE will notify each LEA of the grant amount no later than 15 days after the submission deadlines for each application round, and the State Superintendent of Public Instruction shall allocate funds to eligible LEAs based on the following formula:

- February 1, 2021, Application Cycle: \$450 base grant per 2020-21 ADA, augmented for grade span adjustment and 2020-21 LCFF supplemental and concentration grant percentages.
- February 1, 2021, Application Cycle: necessary small school districts, funded allocation using the ADA as determined in the 2020-21 first principal apportionment, as follows:
 - Less than 25 ADA: \$26,464.50
 - 25-49 ADA: \$52,925
 - 49-73 ADA: \$79,387.50
 - 73-97 ADA: \$105,850
- March 1, 2021, Application Cycle: \$337.50 base grant per 2020-21 ADA, augmented for grade span adjustment and 2020-21 LCFF supplemental and concentration grant percentages.
- March 1, 2021, Application Cycle: necessary small school districts, funded allocation using the ADA as determined in the 2020-21 first principal apportionment, as follows:
 - Less than 25 ADA: \$19,846.88
 - 25-49 ADA: \$39,693.75
 - 49-73 ADA: \$59,540.63
 - 73-97 ADA: \$79,387.50

Fund Uses and Audit Requirement. The funds shall be available to use until December 31, 2021, and for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction, including but not limited to:

- COVID-19 testing
- Personal protective equipment
- Ventilation and other site upgrades
- Salaries for certificated and classified employees providing in-person instruction or services
- Social and mental health support services provided in conjunction with in-person instruction

LEAs shall report final expenditures of these funds to CDE by January 31, 2022, and the State Superintendent shall initiate collection proceedings for unexpended funds.

For the 2021-22 fiscal year audits, the State Controller shall include instructions in their audit guide that include procedures for complying with the grant requirements. For an LEA that is found to be non-compliant, the State Superintendent shall withhold from the LEA's principal apportionment a percentage of funds based on a formula.

Other Policy Issues

ADA Collection. The budget establishes new expectations for LEAs in how they serve students and how the state funds education, as follows:

- Assumes that in-person instruction is the default mode of instruction in 2021-22, understanding that alternative models of instruction may continue to be offered as a result of health and safety concerns.
- Does not include a new ADA hold harmless in 2021-22. LEAs experiencing enrollment declines in 2021-22 will retain the ability to receive apportionment based on the higher of their 2019-20 or 2020-21 ADA.

Adults in Charter Schools. The budget clarifies existing law, which does not allow charter schools to receive state apportionment funding for students above age 19, except under specific circumstances. It also provides CDE with the authority to collect information from charter schools that receive funding for adult students and validate their compliance.

Teacher Preparation and Support Programs

Educator Professional Development – \$315.3 million. The Administration is committed to supporting educators with the support they need to successfully meet the needs of their students both in the short and long terms:

- \$250 million one-time Proposition 98 General Fund for an Educator Effectiveness Block Grant to provide LEAs with resources to expedite professional development for staff in high-need areas.
- \$50 million one-time Proposition 98 General Fund to create statewide resources and provide professional development for social-emotional learning.
- \$8.3 million one-time Proposition 98 General Fund for the California Early Math Initiative for professional development in math teaching strategies for pre-K-3 students through the statewide system of support.
- \$7 million one-time non-Proposition 98 General Fund to UC Subject Matter Projects to create professional development focused on learning loss in core subject matters.
- \$5 million one-time Proposition 98 General Fund for professional development and instructional materials for LEAs offering, or that would like to offer, ethnic studies.

Teacher Pipeline Programs – \$225 million. Proposes \$100 million one-time non-Proposition 98 General Fund to continue the Golden State Teacher Grant Program:

- \$100 million one-time Proposition 98 General Fund to expand the Teacher Residency Program.
- \$25 million one-time Proposition 98 General Fund to expand the Classified School Employees Credentialing Program.

Free Application for Federal Student Aid (FAFSA). The budget requires LEAs to confirm that all high school seniors complete a FAFSA or California Dream Act application beginning in the 2021-22 academic year.

Special Education. The budget proposes 1) \$300 million ongoing Proposition 98 General Fund for the Special Education Early Intervention Grant for evidence-based services for infants, toddlers and preschoolers; 2) \$5 million one-time Proposition 98 General Fund to establish professional learning networks to increase LEA capacity to access Medi-Cal funds and \$250,000 for a lead COE to provide guidance within the statewide system of support; and 3) \$500,000 one-time Proposition 98 General Fund for a study to examine certification and oversight of non-public school special education placements.

Student Health and Well-Being

Community Schools. The budget proposes \$264.9 million one-time Proposition 98 General Fund for LEAs to develop or expand new or existing models of community schools while prioritizing schools in high-poverty communities.

Student Mental Health. The budget proposes \$400 million one-time mix of federal funds and General Fund to implement an incentive plan to increase the number of students receiving preventative and early intervention services by schools, as follows:

- \$25 million one-time Mental Health Services Fund to expand the Mental Health Student Services Act Partnership Grant Program. Priority will be given to high-poverty and rural schools with funds supporting strategies that respond to the mental health needs of students.
- \$25 million ongoing Proposition 98 General Fund to fund partnerships with county behavioral health to support student mental health services. Funds are intended to match funding in county Mental Health Services Act spending plans.

Major K-12 Budget Adjustments

This section highlights the budget's significant adjustments to various educational programs outside of the LCFF.

Issue	Proposal
<i>Federal COVID-19 Relief Funds</i>	The recent federal COVID-19 relief bill could provide California with more than \$6 billion Elementary and Secondary School Emergency Relief Fund, of which 90% would go directly to Title I schools, and \$400 million Governor's Emergency Education Relief Fund to assist schools in re-opening and remaining open for in-person instruction.
<i>School Climate Surveys</i>	Proposes \$10 million one-time Proposition 98 General Fund for a COE to: <ul style="list-style-type: none"> • Make school climate surveys available to better assess community needs from the COVID-19 pandemic and distance learning from students, families and educators. • Provide grants to LEAs to implement survey instruments and support costs associated with conducting annual surveys. • Provide training for LEAs on interpreting data using responses collected to inform ongoing improvement efforts.
<i>School Facilities</i>	Continues to allocate \$1.5 billion Proposition 51 bond funds support school construction projects.
<i>Local Property Tax Adjustments</i>	An increase of \$54.1 million ongoing Proposition 98 General Fund for school districts and COEs in 2020-21 as a result of decreased offsetting property tax revenues and a decrease of \$1.2 billion ongoing Proposition 98 General Fund in 2021-22 as a result of increased offsetting property taxes.
<i>COLAs</i>	An increase of \$85.7 million ongoing Proposition 98 General Fund to reflect a 1.5% COLA for categorical programs outside of the LCFF.
<i>COEs</i>	An increase of \$10.2 million ongoing Proposition 98 General Fund to reflect a 1.5% COLA and ADA changes applicable to the LCFF.
<i>Instructional Quality Commission (IQC)</i>	An increase of \$206,000 one-time non-Proposition 98 General Fund for the IQC to continue their work on the development of model curriculum and frameworks.

Early Learning

Issue	Proposal
<i>Transitional Kindergarten (TK) Expansion</i>	Proposes \$250 million one-time Proposition 98 General Fund available for multiple years, to provide grants to LEAs that of early access to TK.
<i>TK/Kindergarten Teacher Training</i>	Proposes \$50 million one-time Proposition 98 General Fund support the preparation of TK teachers and provide both and kindergarten teachers with training in inclusive practice support for English language learners, socio-emotional learning, trauma-informed practices, restorative practices and mitigating implicit biases.
<i>Kindergarten Facilities</i>	Proposes \$200 million one-time General Fund for school districts to construct and retrofit existing facilities to support and full-day kindergarten programs.
<i>Cradle-to-Career Data System</i>	Proposes \$15 million General Fund to establish an office within the Government Operations Agency.

California Community Colleges

Issue	Proposal
<i>Pay Down Deferrals</i>	Proposes to reduce the apportionment deferrals for the Student-Centered Funding Formula by more than \$1.1 billion \$326.5 million Proposition 98 General Fund for 2021-22.
COLAs	Proposes \$111.1 million ongoing Proposition 98 General Fund to provide a 1.5% COLA for apportionments and \$23.1 million ongoing Proposition 98 General Fund for 0.5% enrollment growth.
<i>Emergency Financial Aid</i>	Proposes \$150 million one-time Proposition 98 General Fund for emergency financial assistance for full-time, low-income community.
<i>Food & Housing</i>	Proposes \$100 million one-time Proposition 98 General Fund to address food and housing insecurity.
<i>IT Access</i>	Proposes \$30 million ongoing Proposition 98 General Fund support student technological access and increase student mental health resources.
<i>Student Services</i>	Proposes \$10.6 million ongoing Proposition 98 General Fund to support the continuity of education and quality distance learning, including online tutoring, counseling and mental health services.
<i>Work-Based Learning</i>	Proposes \$35 million to augment the California Apprenticeship Initiative and expand work-based learning models.

Materials

- [Governor Newsom 2021-22 State Budget Proposal](#)
- [In-Person Instruction Grants Trailer Bill Language](#)
- [In-Person Instruction Grants Summary Document](#)

- Consent
 Action/Discussion
 Information/Discussion
 Public Hearing

SUBJECT: Future Agenda Items

DATE: January 21, 2021

PERSON(S) RESPONSIBLE: Ralph Gómez Porras, Superintendent

RECOMMENDATION:

The Administration recommends that the Board review the list of future agenda items and direct Administration to add items to the list and/or schedule items for a particular agenda.

BACKGROUND:

Board Bylaw 9322 states in part that “Any member of the public or any Board member may request that a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting. The request [from a member of the public] must be submitted to the Superintendent or designee with supporting documents and information ...”

INFORMATION:

Board members have the opportunity at the end of Open Session in a Regular Board meeting to request that items be added to the list for a future meeting. Depending upon the timeliness of the item, it may also be assigned a particular meeting date.

The following is a list of future agenda items as of the January 21, 2021 Regular Board Meeting:

- Board requested a Special Board Meeting for Board Goals, Strategic Plan and Superintendent Goals (Tentative January 28, 2021)
- A member of the public requested Dual Language Elementary Program (March 18, 2021)
- Board requested an update about teacher housing (TBD)
- Board requested a presentation on Diversify Our Narrative (TBD)
- Board requested a renewed discussion about district solar panels (Spring 2021)
- A member of the public requested that the Board consider streaming all Board meetings after COVID conditions (Late April 2021)
- A member of the public requested the District review how to improve Distance Learning for students and families including (~~Late January~~ February 4, 2021):
 - Survey to families
 - Review of instructional minutes of the elementary schools
 - Review of grades and enrollment levels
 - Social Emotional Support of Students
- Board requested academic review of grades by grade level including AP for middle and high school (Early February)