REGULAR BOARD MEETING

March 17, 2021

Rio School District
Conference Room
1800 Solar Drive
Oxnard, CA 93030

JOHN D. PUGLISI, Ph. D.
Superintendent

Board of Education
Cassandra Bautista, President
Eleanor Torres, Clerk
Edith Martinez-Cortes
Linda Armas
Kristine Anderson
Wednesday, March 17, 2021
RSD Regular Board Meeting

Rio School District
1800 Solar Drive
Oxnard, CA 93030

1. Open Session 5:00 p.m.
   1.1 Call to Order
   1.2 Pledge of Allegiance
   1.3 Roll Call

2. Approval of the Agenda
   2.1 Agenda Correction, Additions, Modifications
   2.2 Approval of the Agenda

3. Public Comment-Closed Session
   3.1 Public Comment (Closed Session) The public may address the Board concerning items that are scheduled for discussion during the closed session only. These presentations are limited to three minutes each, or a total of fifteen minutes in all.

4. Closed Session

5. Reconvene Open Session 6:00 p.m.
   5.1 Report of Closed Session

6. Presentations/Recognitions
   6.1 Henry Carreon’s Memorial Presentation

7. Communications
   7.1 Acknowledgement of Correspondence to the Board
   7.2 Board Member Reports
   7.3 Organizational Reports-RTA/CSEA/Other
   7.4 Superintendent Report

7.5 Public Comment-Board meetings are meetings of the Governing Board held in public, not public forums, and will be held in a civil, orderly and respectful manner. All public comments or questions should be addressed to the board through the board president. To assure an orderly meeting and an equal opportunity for each speaker, persons wishing to address the Board must fill out a speaker card. Cards are available at the meeting and on the District website. Cards must be submitted to the Secretary or Clerk of the Board. The speaker may choose to speak during public comment or...
at the time of the agenda item prior to board consideration. The Governing Board may place limitations on the total time to be devoted to each topic if it finds that the number of speakers would impede the Board’s ability to conduct its business in a timely manner. Procedures for receiving communication from the public on topics that fall under the subject jurisdiction of the Governing Board. A member of the public may address the Governing Board on any item(s) on the agenda or non-agenda items. Each person speaking may not exceed a total of three minutes on each item. The speaker may choose to speak during public comment or at the time of the agenda item prior to board consideration. These presentations are limited to three minutes or a total of twenty minutes.

8. Information

8.1 Business Services Report

8.2 Educational Services Report

8.3 School and Systems Improvement Updates

8.4 Development of the Rio School District Virtual Academy

8.5 Discuss potential Request for Proposals (RFP) from private law firms to provide legal services to the District (Board Bylaw 9124), and information an RFP should include

9. Discussion/Action

9.1 Approval of the Second and Final Reading of the CSBA Board Policies

9.2 Approval of AR3350 (Administrative Regulation) to Regulate Expenditures and Credit Card Use.

9.3 Approval of the Rio School District Governance Handbook

9.4 Approval of Single Plan for Student Achievement for all Nine Rio Schools

9.5 Awarding the District Firewall Upgrade bid

9.6 Approval of the 2020/2021 Second Interim Budget


9.8 Annual Report of the Measure L Citizen’s Bond Oversight Committee Fiscal Year Ending June 30, 2020

9.9 RSD and CSEA COVID MOU - Return to In Person Instruction

9.10 RSD and RTA COVID MOU - Return to In Person Instruction

9.11 RSD COVID Safety Plan (COVID Prevention Plan and School Guidance Checklist)

9.12 RSD and CSEA Chapter #329 Job Descriptions (New and Updated)

9.13 Approval of Request to Bid Project #12-12L at Rio Del Valle for the Sports Field Complex, Phase 1

10. Consent

10.1 Approval of the Consent Agenda

10.2 Approval of the Minutes of the Special Board Meeting of February 3, 2021

10.3 Approval of the Minutes of the Special Board Meeting of February 9, 2021

10.4 Approval of the Minutes of the Special Board Meeting of February 10, 2021

10.5 Approval of the Minutes of the Regular Meeting of February 17, 2021

10.6 Approval of the Minutes of the Special Board Meeting of March 3, 2021

10.7 Approval of the Donation Report

10.8 March 2021 Personnel Report

https://go.boarddocs.com/ca/rio/Board.nsf/Private?open&login#
10.9 Ratification of the Commercial Warrant for February 3, 2021 through March 5, 2021


10.11 Approval of California Lutheran University MOU - ADEPT Training

10.12 Approval of California Mini-Corps MOU

10.13 Approval of Service Learning Agreement with California State University Channel Islands

10.14 Approval of California Lutheran University MOU for Professional Development Services

10.15 Approval of Change Order #1 from Kiwitt General Contractor for the added scope of work at Rio Real for the Installation of Additional Flooring and Vision Light Windows and Painting

10.16 Approval of Project Award to Oilfield Electric for the District Office Generator Replacement


10.18 Approval of Award of Bid received for Project #21-03L, Modular Classroom Building Electrical Service at Rio Del Valle from Taft Electric

10.19 Approval of Award of Bid from MM Mechanical, Inc. for Project #21-04L for the Plumbing Services in Modular Classroom Building at Rio Del Valle

10.20 Approval of Award of Bid to Custom Modular Services Corporation for Project #21-02L for the Modular Classroom Building Renovation at Rio Del Valle

10.21 Approval of Request to go out to bid for the HVAC Replacement at Rio Del Norte, Project #21-07L

10.22 Approval to go out to Bid for Acoustic Ceiling Installation at Rio Del Norte, Project #21-11L

11. Organizational Business

11.1 Future Items for Discussion

11.2 Future Meeting Dates: Special Board Meeting, March 31, 2021 and Regular Board Meeting, Wednesday, April 21, 2021

12. Adjournment

12.1 Adjournment
**Agenda Item Details**

Meeting: Mar 17, 2021 - RSD Regular Board Meeting

Category: 4. Closed Session


Access: Public

Type: Discussion

**Public Content**

Speaker:

Rationale:

**Administrative Content**

**Executive Content**

https://go.boarddocs.com/ca/rio/Board.nsf/Private?open&login
**Agenda Item Details**

**Meeting**  
Mar 17, 2021 - RSD Regular Board Meeting

**Category**  
4. Closed Session

**Subject**  

**Access**  
Public

**Type**  
Discussion

**Public Content**

**Speaker:**

**Rationale:**

**Administrative Content**

**Executive Content**
Agenda Item Details

Meeting: Mar 17, 2021 - RSD Regular Board Meeting
Category: 7. Communications
Subject: 7.4 Superintendent Report
Access: Public
Type: Procedural

Public Content
Speaker: Superintendent Puglisi

Rationale:
Superintendent Puglisi will update the Governing Board on the following:

- RiOpening Campus's Update

Administrative Content

Executive Content
Agenda Item Details

Meeting: Mar 17, 2021 - RSD Regular Board Meeting
Category: 8. Information
Subject: 8.1 Business Services Report
Access: Public
Type: Information

Goals:
- Goal 3: Create welcoming and safe environments where students attend and are connected to their school
- Goal 1: Improved student achievement at every school and every grade in all content areas

Public Content

Speaker: Wael Saleh, Assistant Superintendent of Business Services

Rationale: Mr. Saleh will update the Governing Board on the following topics:

- Child Nutrition Guidelines for LCFF Funds
- COVID 2021 Funding
- CFD Refinance Update

Administrative Content

Executive Content
**Agenda Item Details**

**Meeting**
Mar 17, 2021 - RSD Regular Board Meeting

**Category**
8. Information

**Subject**
8.2 Educational Services Report

**Access**
Public

**Type**
Information

**Goals**
- Goal 1: Improved student achievement at every school and every grade in all content areas
- Goal 2: Engage parents and other District stakeholders in the development of meaningful partnerships to support student learning.

**Public Content**

**Speaker:** Educational Services Staff

**Rationale:** Educational Staff will provide the Governing Board with the following updates:

- LCAP Stakeholder Engagement Annual Update
- Curriculum Council Agenda
- Textbook Adoption
- Pacing Guides/Scope and Sequence
- Selection of Instructional Materials

**Administrative Content**

**Executive Content**
Agenda Item Details
Meeting: Mar 17, 2021 - RSD Regular Board Meeting
Category: 8. Information
Subject: 8.3 School and Systems Improvement Updates
Access: Public
Type: Information

Public Content
Speaker: Carolyn Bernal, Ed.D., Assistant Superintendent of School and Systems Improvement

Rationale:
Dr. Bernal will provide updates on the following:

- COVID Update-Suvey Data
- Enrollment

Administrative Content

Executive Content
**Public Content**

Speaker: John Puglisi, Ph.D., Superintendent

Rationale:

Rio School District would like to begin discussions regarding the creation of a Virtual Academy for the 2021/2022 school year. In this plan families will have an additional school option providing students in grades K-8 with online instruction.

**Administrative Content**

**Executive Content**
8.5 Discuss potential Request for Proposals (RFP) from private law firms to provide legal services to the District (Board Bylaw 9124), and information an RFP should include

Public Content

Speaker: John Puglisi, Ph.D., Superintendent

Rationale:

The Governing Board will discuss the process for a Request for Proposals for legal counsel.

BB9124.rtf (38 KB)

Executive Content
Rio SD
Board Bylaw
Attorney
BB 9124
Board Bylaws

The Board of Trustees recognizes the complex legal environment in which districts operate and desires reliable, high-quality legal advice at reasonable rates. In order to meet the district's legal needs, the Board may contract with county counsel, attorneys in private practice, or appoint legal counsel as a district employee or independent contractor. The Board also supports pursuing collaborative legal efforts with other agencies and districts as appropriate.

(cf. 3320 - Claims and Actions Against the District)
(cf. 3400 - Management of District Assets/Accounts)
(cf. 4312.1 - Contracts)
(cf. 9000 - Role of the Board)
(cf. 9260 - Legal Protection)

Duties of Legal Counsel

The district's legal counsel may: (Education Code 35041.5)

1. Render legal advice to the Board and the Superintendent or designee

2. Serve the Board and the Superintendent or designee in the preparation and conduct of district litigation and administrative proceedings

3. Render advice on school bond and tax increase measures and prepare the necessary forms for the voting of these measures

4. Perform other administrative duties as assigned by the Board and Superintendent or designee

Retaining Legal Counsel

When the district is seeking legal advice or representation, the Superintendent or designee shall initiate a Request for Proposals (RFP) to advertise and solicit proposals for legal services. In evaluating the proposals, the Board and Superintendent shall consider the firm's or attorney's background, experience, and reputation in education law; experience advising or representing school districts in California; fees; and experience of attorneys at the firm who will provide legal services.

The Board and Superintendent shall annually evaluate the performance of the firm and/or
attorneys providing legal services in such areas as efficiency and adequacy of advice; results obtained for the district; reasonableness of fees; and responsiveness to and interactions with the Board, administration, and community. Upon a successful evaluation, the Board may renew the agreement with legal counsel without initiating an RFP.

The Board may also contract for temporary, specialized legal services without initiating an RFP when a majority of the Board determines that the unique demands of a particular issue or emergency situation so requires.
(cf. 2121 - Superintendent's Contract)

Contacting Legal Counsel

At his/her discretion, the Board president or Superintendent may confer with district legal counsel subject to any limits or parameters established by the Board. In addition, the Superintendent or Board president may contact district legal counsel to provide the Board with legal information or advice when so directed by a majority of the Board.

Individual Board members other than the Board president may not seek advice from district legal counsel on matters of district business unless so authorized by a majority of the Board.

(cf. 9200 - Limits of Board Member Authority)
(cf. 9321 - Closed Session Purposes and Agendas)

Legal Reference:
EDUCATION CODE
35041 Administrative adviser
35041.5 Legal counsel
35161 Powers and duties of governing board
35200-35214 Liabilities, especially:
35204 Contract with attorney in private practice
35205 Contract for legal services
GOVERNMENT CODE
814-895.8 Liability of public entities and public employees
995-996.6 Defense of public employees
26520 Legal services to school districts
53060 Special services and advice

Management Resources:
CSBA PUBLICATIONS
The Brown Act: School Boards and Open Meeting Laws, rev. 2007
Maximizing School Board Leadership: Boardsmanship, 1996
NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS
WEB SITES
CSBA: http://www.csba.org
California Council of School Attorneys:
http://www.csba.org/LegislationAndLegal/Legal/CaliforniaCouncilOfSchoolAttorneys.aspx
National School Boards Association: http://www.nsba.org
State Bar of California: http://www.calbar.ca.gov

Bylaw RIO ELEMENTARY SCHOOL DISTRICT
adopted: June 7, 2007 Oxnard, California
revised: December 11, 2008
Agenda Item Details

Meeting: Mar 17, 2021 - RSD Regular Board Meeting
Category: 9. Discussion/Action
Subject: 9.1 Approval of the Second and Final Reading of the CSBA Board Policies
Access: Public
Type: Action
Recommended Action: Staff recommends approval.

Goals:
- Goal 1: Improved student achievement at every school and every grade in all content areas
- Goal 2: Engage parents and other District stakeholders in the development of meaningful partnerships to support student learning.
- Goal 3: Create welcoming and safe environments where students attend and are connected to their school
- Goal 4: Prepare students to be college and career ready through technology and innovation that facilitates collaboration, creativity, critical thinking and communication.
- Goal 5: Recruit, hire, train, and retain exemplary employees who are caring, committed, collaborative, creative and critical thinkers.

Public Content

Speaker: John Puglisi, Ph.D., Superintendent

Rationale:
The governing board was presented with the latest CSBA Board Policy revision at the February board meeting for a first reading. Staff is recommending the policies be taken for second reading and final approval.

10-20 Update Track Changes.docx.pdf (1,292 KB)

Administrative Content

Executive Content
Agenda Item Details

Meeting: Mar 17, 2021 - RSD Regular Board Meeting
Category: 9. Discussion/Action
Subject: 9.2 Approval of AR3350 (Administrative Regulation) to Regulate Expenditures and Credit Card Use.
Access: Public
Type: Discussion

Public Content

Speaker:
Wael Saleh, Assistant Superintendent, Business Services

Rationale:
The Board members asked to develop a district policy or administrative regulation to regulate Expenditures and Credit Card use. The District established a subcommittee of the board with membership of:

Trustee Eleanor Torres
Trustee Kristine Anderson
Assistant superintendent Wael Saleh

The committee gathered sample policies from Ventura County office of Education and constructed a new Administrative Regulation (AR 3350) regarding expenditures and credit card use.

The committee recommends that the board approve this Administrative Regulation.

AR3350 Final Copy.pdf (1,156 KB)

Administrative Content

Executive Content

https://go.boarddocs.com/ca/rio/Board.nsf/Private?open&login
Credit Cards should only be used if the product and/or the services can't be acquired by the regular requisition/purchase order procedures or it will cause harmful delay on the operations of the district or cause the district to be in non-compliance of district obligations under any agreements, and/or laws.

Bank credit cards may be available to the Purchasing Department and to a limited number of employees, upon justification of need.

The Purchasing Department may utilize the credit card for those purchases requiring a credit card or that would otherwise be expedited through the normal purchase order process. This process will complement existing purchasing processes. It is not intended to bypass appropriate procurement procedures or business practices.

Credit cards assigned to individual employees may be used for any travel related expense, while on official business of the Rio School District, to the extent the expense would have been reimbursable to the employee through the travel reimbursement policy. All authorized expenditures in this category shall comply with the authorized daily limits as stipulated in the travel policy. Receipts documenting the expenses incurred on a Rio School District credit card shall be submitted promptly following return from travel. Personal expenses are not to be charged on a Rio School District credit card, even if the employee intends to subsequently reimburse the Rio School District for the personal charges.

Gasoline and other automobile related expense may be charged for rental cars, if the vehicle rental is in accordance with the travel policy. The credit card cannot be used for automobile related expenses for a personal vehicle, as the mileage reimbursement rate is inclusive of all vehicle related expense.

Credit cards assigned to individual employees may also be used for the purchase of materials, supplies and equipment (excluding any product requiring a Material Safety Data Sheet or equipment costing $500 or more) only when it is in the best interest of the organization and adheres to the procurement policy. Ordinarily all materials, supplies and equipment purchases will be processed through the Purchasing Department in order to assure compliance with standard purchasing practices, office standards, and group purchasing discounts, and public contract code.
Assigned individual credit cards are subject to revocation for non-compliance with this credit card policy or any other related policy (travel, procurement, etc.), regulation, statute or code.

Purchasing of foods and/or refreshments for meetings that take place in the district premises or off sites such as restaurants or other events facilities shall only be allowed if these meetings can’t be scheduled within the working hours or if parents and/or students are attending these meetings. Some rules to follow:

- Food and refreshments shall only be purchased for meetings that expected to last 3 hours or more. Examples are:
  - Interview Panel for long interviews
  - Labor negotiation days that last a long time
  - Parents involved meetings such as LCAP, DELAC, ELAC.. etc
  - Committee meetings such as Bond Oversight Committee or other district committees that normally starts after the work hours and members of the public are participating
  - Board meetings

- Meals and/or refreshments **shall not be** provided for meetings that involve district staff only or district staff and consultants.

- District funds should not be used for any social gathering such as birthdays, celebrations or departmental recognitions.

- These rules apply to all purchases regardless if the payment will be by using a district credit card or other methods such as using personal funds for reimbursement or any other method of payment.

- Maximum allowable cost for meals when traveling for district’s business is $10 for breakfast, $15 for lunch and $25 for dinner.

**GUIDELINES OF USING DISTRICT CREDIT CARD**

**OVERVIEW**

This document provides the guidelines that have been determined to be standard procedures for the CALCard Purchasing Card Program and is applicable to all cardholders of the Rio School District (Rio) CAL-Cards.

The State of California CAL-Card Program is contracted through U.S. Bank and is to be used only for Rio School District business. CAL-Cards are issued by the Business Office on an approval basis. The CAL-Card Program Administrator is the Assistant Superintendent of Business Services.
The program is not intended to avoid, or bypass appropriate purchasing policies or payment procedures established by Rio School District. Rather, the program complements the existing processes. All purchases must comply with Rio School District purchasing policies, regulations, and laws.

The CAL-Card you will receive will have your name embossed on it. It is for your use only. No one else may use your CAL-Card.

You are responsible for the security of your card and the transactions made with the card. The CAL-Card is for Rio School District business use only. The use of the CAL-Card for personal charges is strictly prohibited and could be grounds for withdrawal of your card and disciplinary action by the Rio School District. The cardholder is ultimately responsible for all purchases made on his or her card.

The Rio School District has the right to revoke CAL-Cards for any reason and at any time.

TO OBTAIN A CARD

1. Submit a request to the Assistant Superintendent, Business Services
2. Please read this procedures document before requesting a CAL-Card. This document provides the information about the process, types of purchases that can and cannot be made, records that must be maintained and reconciled monthly, and other program requirements that you will be required to follow.
3. After you read and understand this document, complete the request form. The Supervisor and cardholder must indicate approval by signing the form. All requests will be processed through the Assistant Superintendent, Business Services.
4. Your new card will be sent directly to the Purchasing Department. When it is received, you will be contacted to pick up your CAL-Card and sign for it.
5. When you receive your card, sign the back of the card, and always keep it in a secure place! Although the card is issued in your name, it is the property of the Rio School District and is only to be used for business purchases as defined in this document.

THE CAL-CARD MAY BE USED ONLY FOR TRAVEL / CONFERENCE EXPENSES AND RARE APPROVED RIO SCHOOL DISTRICT EXPENSES THAT REQUIRE A CREDIT CARD. EXAMPLES ARE:

- Travel expenses for hotel, airline, and conference registrations
  
  *Travel and Conference must always be pre-approved by the Supervisor and the Superintendent for out-of-State travel*

- Airfare, Baggage fees
- Parking (airport, hotel)
- Registrations (including materials)
- Car rental and car rental fuel
• Taxi/ Ride Share (i.e., Uber or Lyft)
• Online purchases of goods after discussing the purchase with the Purchasing Department and receiving approval from the Supervisor

USING THE CAL-CARD TO RESERVE A ROOM
As a condition for booking a room, most hotels require that a credit card number be provided. If a cardholder uses their CAL-Card for room reservations, and then cancels the booking ahead of time, the CAL-Card will not be charged. If reservations are not cancelled due to negligence, the employee will be responsible for the charges and must reimburse Rio School District for the full amount.

INSTRUCTIONS FOR USE
1. Based on your travel plans, contact the airline/travel agent/entity offering the workshop or seminar. If a purchase order (PO) can be used for registration, please use purchasing procedures in lieu of the CAL-Card.
2. Purchase the airline ticket/register for workshop or seminar/book a rental car by providing your CAL-Card number and your name. Log the purchase on your CAL-Card monthly log.
3. Upon receipt of your monthly statement from U.S. Bank, reconcile your receipts and log sheet with the statement. Fill in the description and account number for each transaction on your log sheet. Attach original itemized receipts and necessary backup, including the monthly log signed by both the cardholder and their immediate supervisor. It is the cardholders’ responsibility to retain all original receipts.
4. If there is a charge on the CAL-Card that you need to reimburse Rio School District for, use the CAL-Card Reimbursement form, Superintendent Policy 3350 Exhibit 2.

BUDGET
CAL-Card expenditures are to be included in your department budget. It is the cardholder’s responsibility to be certain that CAL-Card expenditures are within budget limitations and approvable expenses.

LOGGING PURCHASES
The CAL-Card monthly log is a tool for you to use to track your purchases and to reconcile the charges on your monthly statement. It is required that you submit the monthly log – signed by both the cardholder and their immediate supervisor – as an attachment with each monthly statement.
RECEIPTS

It is required that you retain all original itemized receipts for all transactions on the CAL-Card. As you make purchases, keep all original receipts in a folder with your log. Your monthly statement must be submitted with the log and receipts.

If you are missing a receipt and are unable to obtain an original or duplicate original receipt from the vendor, you must submit the Rio School District Certification of Lost Receipt form.

MONTHLY STATEMENTS

What to do with the statement

Each cardholder will receive a monthly statement identifying all transactions made against the card during the previous billing cycle. The statements are sent by U.S. Bank. Each statement must be reconciled and submitted to the Purchasing Department with the required information as follows:

1. On the log, write a brief description of each item purchased and list the account number the transaction is to be charged. If all transactions will be charged to one account, then write the account number, only once, at the bottom and note “all above.”

2. Attach the original itemized receipt to the statement for each charge. Include any meeting agendas or completed conference registration forms as backup to support the purchases.

3. Submit completed and signed statement with backup to the Purchasing Department.

If your records don’t agree with your statement

There may be occasions when items on your statement do not correlate with the entries in your log or your retained receipts. You may not have made the transaction, the amount of the transaction may be incorrect, or you may have a quality or service issue.

1. Your first recourse is to contact the vendor involved to try to resolve the error. If the vendor agrees that an error has been made, he/she will credit your account. Highlight the transaction in question on your log and on your statement. Forward the statement to the Business office as usual with a note indicating that the highlighted item is still pending resolution.

2. If a vendor does not agree that an error has been made, contact U.S. Bank Customer Service using the 800 number on the back of your CAL-Card. State that you would like to dispute a charge on your card. You may be asked to submit the information in writing so that U.S. Bank can research the disputed item. You may fax the completed Statement of Questioned Item (CSQI) form to your representative at U.S. Bank. The amount of the next invoice will be reduced by the amount of the disputed item until the transaction in question is resolved.

3. Any transaction you wish to dispute must be identified in writing within 30 days of the statement date. Disputes will then be resolved by U.S. Bank within 90 days.
RECONCILIATION PROCESS

Completed CAL-Cards statements are due to the Purchasing Department no later than the 10th of each month. To ensure accurate processing of your monthly CAL-Card statement the following items must be attached and/or ensured:

- CAL-Card Monthly Statement with monthly log, each signed by both the cardholder and their immediate supervisor
- Receipts smaller than 8 1/2 x 5 1/2 taped to an 8 1/2 x 11 sheet of paper
- Each transaction includes a valid account number(s) with sufficient budget funds available in that account. Include information on the CAL-Card log in sequential order
- For all travel-related expenses while on official Rio School District business, include all information listed below. A completed and approved Rio School District Travel Form will be an accepted format for this attachment.

**Who?** First and last names of all Rio School District Employees, and non-employees

**What?** Name of the conference, seminar, meeting or reason for travel; attach agenda and registration form as applicable

**Where?** Location of the Conference: City, State, Hotel

**When?** What were the exact dates of the conference

**Why?** Why did this item get charged i.e. taxi, parking, hotel room

- Out-of-state travel must be pre-approved by the Superintendent by using the Out of State travel form.
- For credits appearing on the CAL-Card monthly statement, attach backup documentation. Attach credit receipts from vendors and/or documents from the bank resulting from a dispute. If there are any disputed transactions contact the vendor immediately to resolve dispute or submit the Cardholder Statement of Questioned item (CSQI) to U.S. Bank for assistance with resolving a dispute.
- Any authorization given by a Supervisor for a transaction/purchase should be attached to the CAL-Card monthly statement directly behind the backup documentation of the transaction.

LOST OR STOLEN CARDS

1. If your card is lost or stolen, or if you believe your account number has been compromised in a fraudulent manner, contact U.S. Bank Customer Service immediately and notify the Purchasing Manager.

2. Upon receipt of your call, further use of the card will be blocked. Prompt action in these circumstances can reduce your liability for fraudulent charges.
## Do’s and Don’ts When Using District Credit Cards:

The following are guidelines regarding your Rio School District provided credit card - the “Cal Card”. By accepting the card, you are hereby taking responsibility to use it per Rio School District policies and all laws. Cal Cards are intended for use related to travel, conferences, meetings, vendors that do not take purchase orders, and emergency purposes only. They are not intended to replace the legally required purchase order process. Late and/or inaccurate statements can significantly reduce the Rio School District's ability to keep the card operational. Therefore, adherence to the guidelines below and Rio School District policy 3350 are mandatory for all card holders. **Failure to do so will result in revocation of your card and/or disciplinary action.** Thank you for your cooperation. Please contact Internal Business with any questions.

<table>
<thead>
<tr>
<th>DOs</th>
<th>DON'Ts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Used solely by cardholder name only</td>
<td>No unauthorized use</td>
</tr>
<tr>
<td>Keep all original itemized receipts (receipts must match charges on Cal Card statement)</td>
<td>Supplemental to the Purchase Order process – NOT instead of</td>
</tr>
<tr>
<td>Itemize receipts; meal receipts must list purpose of meeting and all attendees and be within allowed meal limits</td>
<td>No personal charges</td>
</tr>
<tr>
<td>Monthly statement, all backup and account codes to be charged – DUE within 5 days of receiving statement – NO exceptions</td>
<td>Statements, backup and accounts not received by the due date will trigger Rio School District’s entire credit card account to be put on hold as all credit cards are under one master account. (Delays impact all card holders.)</td>
</tr>
<tr>
<td>All items ordered and shipped must be delivered either to the school site or Rio School District’s Administration Office; you are personally responsible for items shipped to a home address</td>
<td>Do not “pool” credit cards with other cardholders to increase credit card limit.</td>
</tr>
<tr>
<td><strong>Chargeable Items:</strong></td>
<td><strong>Non-Chargeable Items:</strong></td>
</tr>
<tr>
<td>• Travel and conference expenses</td>
<td>* Alcoholic beverages</td>
</tr>
<tr>
<td>• Hotel</td>
<td>* Membership renewals</td>
</tr>
<tr>
<td>• Transportation – air, auto, etc.</td>
<td>* Contracted services or consultants</td>
</tr>
<tr>
<td></td>
<td>* Gifts or donations</td>
</tr>
<tr>
<td></td>
<td>* Any equipment</td>
</tr>
<tr>
<td></td>
<td>* Personnel Purchases</td>
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</tbody>
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Agenda Item Details

Meeting: Mar 17, 2021 - RSD Regular Board Meeting

Category: 9. Discussion/Action

Subject: 9.3 Approval of the Rio School District Governance Handbook

Access: Public

Type: Action

Recommended Action: Staff recommend approval.

Goals:
- Goal 1: Improved student achievement at every school and every grade in all content areas
- Goal 2: Engage parents and other District stakeholders in the development of meaningful partnerships to support student learning.
- Goal 3: Create welcoming and safe environments where students attend and are connected to their school
- Goal 4: Prepare students to be college and career ready through technology and innovation that facilitates collaboration, creativity, critical thinking and communication.
- Goal 5: Recruit, hire, train, and retain exemplary employees who are caring, committed, collaborative, creative and critical thinkers.

Public Content

Speaker: John Puglisi, Ph.D., Superintendent

Rationale:

The governing board held a two-day workshop in February to develop the Governance Handbook. The handbook is presented for final approval.

Rio SD Governance Handbook - Final 2.27.21.pdf (350 KB)

Administrative Content

Executive Content

https://go.boarddocs.com/ca/rio/Board.nsf/Private?open&login
Rio School District

*Draft* Governance Handbook

February 10, 2021

**Board of Trustees**

Cassandra Bautista, President
Eleanor Torres, Clerk
Linda Armas, Trustee
Edith Martinez-Cortes, Trustee
Kristine Anderson, Trustee

**Superintendent**

Dr. John Puglisi

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**EFFECTIVE GOVERNANCE**

Unity of Purpose, Roles, Responsibilities, Norms and Protocols

This document reflects the governance team’s work on the creation of a framework for effective governance. This process involves ongoing discussions and agreements about unity of purpose, roles, norms and protocols that enable the governance team to continue to perform its responsibilities in a way that best benefits all students.
On February 10, 2021, Rio School District Board of Trustees and Superintendent participated in a workshop on Effective Governance with the California School Boards Association. This document reflects the governance team’s discussion about developing and sustaining a framework for effective governance and includes highlights of their conversation about unity of purpose, roles, norms and protocols that enable the governance team to continue to perform its responsibilities in a way that best serves all students.

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UNITY OF PURPOSE

Unity of purpose is the common focus, overarching goals, and the core values, beliefs and principles governing body members share in common about children, the district and public education

UNITY OF PURPOSE

Why We Chose to Become a Board Member or Superintendent:

1. After a long career in education I wanted to familiarize myself with this side of education, and learn about laws and regulations that govern school districts
2. To serve the students and our community
3. To give back what had/has been given to me
4. To have a good pulse on, and insight about, the district due to my years of being a part of the district
5. The opportunity came up and I took it. It was an opportunity for personal and professional growth, and I have family attending district schools
6. To be a leader in the organization and serve the community. A belief in public schools and an appreciation for students
7. To continue to support student achievement and wellness

UNITY OF PURPOSE

What We Are Most Proud of About this District:

1. The students and the progress that they are making
2. The employees; they are one of our biggest assets
3. The collaboration that continues to take place across our district
4. The ongoing technology integration, we are now a leader in that area
5. Our Superintendent and the insights he has on where the district can, and will, go
6. The Board, and their ability to collaborate and set policies to make Rio a great district
7. The culture and direction of the district continues to evolve
8. We are a culturally proficient district
9. Our visual and performing arts programs
10. Dedication to ensuring that all students reach their full potential
11. A commitment to removing barriers for all student’s achievement and well being
12. The success and expansion of our Dual Immersion programs
13. A continued commitment to removing barriers for all student’s achievement and well being
14. Providing support to our families
15. The return, and development of, several programs; including Gifted and Talented Education
16. The dedication and resilience of all stakeholders during the COVID-19 pandemic
17. The multifaceted diversity of staff, in thoughts and experiences, represented in our district
UNITY OF PURPOSE

What We Hope to Accomplish:

1. Create world-class organizational practices in teaching and student achievement
2. To have multiple California Gold Ribbon and National Blue Ribbon Schools
3. Continue to expand our engagement and communication with all stakeholders, both internal and external
4. Maintain an environment where all employees feel that their work is valued
5. Continue to strengthen trust and unity with staff and the community
6. Expand the expectations, and the achievement goals, of our college and career readiness programs

Vision Statement

*Our vision expresses what we aspire to be valued for and embodies our purpose.*

The Rio School District seeks to reflect a world and nation where society understands and values the interdependency between nation, state, community, family, the democratic process, and the role of public schools in educating for the future. Within this vision, students are at the center of our commitment to stimulate empowerment and achieve the greatest possible potential as part of living in a diverse and changing world.

Mission Statement

*Our mission is what we do to achieve our vision*

Rio School District aims to provide safe learning environments that support every child developing and learning to their fullest potential.
Goals

1. Provide safe learning and work environments for all children, staff, parents and overall community by providing a common language and organizational structure to advocate and address safety, inclusion and equity to leverage the positive value of differences in our schools and communities.

2. Engage every child in active and meaningful learning by providing the highest quality learning environments that are relevant, rigorous and responsive to support every child developing and learning to their fullest potential.

3. Support healthy personal and social development in every child by building a wide range of experiences and diverse knowledge in all schools.

4. Foster high levels of engagement of language and literacy development by engaging in rich, developmentally appropriate learning experiences that improve every child’s learning over time.

5. Develop student capacity for empathy and kindness; to understand multiple perspectives so they can respect all cultures and people through their words and actions.

6. Provide a welcoming environment for parents, inviting them to participate as equal partners in the education of their children; engage parents in opportunities to acquire necessary information, knowledge, and skills to support their children’s education at home and at school.

7. Support strong family, community, and school partnerships by understanding and integrating their cultural and linguistic assets into our diverse school communities.
GAINING CLARITY ON ROLES AND RESPONSIBILITIES

The Role of the Board and Superintendent - CSBA:
School board “trustees” are the representatives of the people, elected to ensure the district schools educate the children in consideration of the interests of the local community. The role of the School Board is to govern the school district.

The superintendent is hired by the school board to provide the professional expertise in the day-to-day operations of the district. The role of the Superintendent is:

1. To work with the school board to develop an effective governance leadership team.
2. To serve as the chief administrative officer for the school district.

Performing Board Responsibilities - CSBA:

**We Set the Direction for the Community’s Schools by:**

i. Focusing on student learning.
ii. Assessing district needs.
iii. Generating, reviewing and revising setting direction documents:
   (beliefs, vision, priorities, strategic goals, success indicators)
iv. Ensuring an appropriate inclusive process is used to develop these documents.
v. Ensuring that these documents are the driving force for all district efforts.

**We establish an effective and efficient Structure for the school district by:**

- Employing the superintendent.
- Setting policy for hiring of other personnel.
- Setting policies.
- Setting direction for and adopting the curriculum.
- Establishing budget priorities and adopting the budget.
- Overseeing facilities issues.
- Providing direction for and voting to accept collective bargaining agreements.

**We Provide Support through our behavior and actions by:**

- Acting with a professional demeanor that models the district’s beliefs and vision.
- Making decisions and providing resources that support mutually agreed upon priorities and goals.
- Upholding board approved district policies.
- Ensuring a positive personnel climate exists.
- Being knowledgeable about district efforts and able to explain them to the public.
We **Ensure Accountability** to the Public by:
- Evaluating the superintendent
- Monitoring, reviewing and revising policies
- Serving as a judicial and appeals body
- Monitoring student achievement and program effectiveness and requiring program changes as indicated
- Monitoring and adjusting district finances
- Reviewing facilities issues
- Monitoring the collective bargaining process

We **Act as Community Leaders** by:
- Speaking with a common voice about district priorities, goals and issues.
- Engaging and involving the community in district schools and activities.
- Communicating clear information about policies, programs and fiscal conditions of the district.
- Educating the community and the media about issues facing the district and public education.
- Advocating for children, district programs and public education to the general public, community, and local, state and national leaders.

**GAINING CLARITY ON ROLES AND RESPONSIBILITIES**

What the Board needs from the Superintendent:

*The superintendent will support trustees in fulfilling their responsibilities by:*
- Respecting divergent Board votes
- Giving the Board opportunities to learn; supporting their quest for knowledge and professional development
- Keeping the lines of communication open
- Continuing to meet with Board Members, including one-on-one, in order to keep them informed
- Being more concise and direct in communications
- Improving the “Friday Letter” to include more information about things that are going on in the district

What the Superintendent needs from the Board:

*The trustees will support the superintendent in fulfilling his responsibilities by:*
- Providing him with “actionable” items to assist in performance improvement
- Being open about concerns that arise
- Trust that he will make the right decision for the district
- Asking questions in advance, as opposed to the last minute before a meeting
- Being clear in our communication to him, and listening for understanding
- Being specific about information request; what you need and what information you are seeking
- Come to meetings prepared and informed
- Understanding what our role, as trustees, is, and not crossing the line

What the Board needs from one another:

The trustees can support one another in fulfilling responsibilities by:
- Responding to communications from one another in a timely manner
- Supporting and understanding one another; especially during disagreements
- Being authentic with one another, building relationships
- Speaking up and out, instead of holding things in
- Being respectful and open minded with others opinions
- Trusting that words spoken are coming from a place of truth
- Sharing information with one another; no secrets
- Having a value perspective; remember we represent everyone
- Remembering that our job is policy
- Respecting that we all bring something new and unique to the board
- Understanding that it is ok to disagree
- Subscribing good intentions to what each trustee says and does, and believing that it is done for the right reason
- Being “unified but not uniform”
Rio School District Governance Team

AGREEMENTS TO FACILITATE GOVERNANCE LEADERSHIP

Governance Team Norms and Protocols:
The Board of Education for the Rio School District is entrusted by the community to uphold the Constitutions of California and the United States, to protect the public’s interest in the schools, and to ensure that a high quality education is provided to each student. To effectively meet district challenges, the Board and Superintendent must function together as a governance leadership team. Agreed upon behaviors or norms, and operating procedures or protocols, support consistent behavior and actions among team members. The purpose of the Rio SD governance team agreements is to ensure that a positive and productive working relationship exists among board members, the superintendent, district staff, students, and the community. Norms and protocols are developed for and by the members of the governance team, and may be modified over time as needed.

Our Agreements to Facilitate Governance Leadership:

Norms

Our Governance Team wishes to create a culture that models ...

1. Trust
2. Transparency, which implies, openness, communication and accountability
3. Respect others opinions
4. High expectations for ourselves and others intellectual rigor
5. Being open-minded; being open to the perspectives and opinions of others
6. Listening to others for understanding
7. Being mindful of our roles and responsibilities and staying within them
8. Presuming the positive in others
9. Being unified but not necessarily uniform
10. Coming to meetings on time and prepared
11. Meeting reasonable deadlines regarding time sensitive document/information request
To this end, we have adopted the following meeting guidelines:

Meeting Guidelines

1. We will keep our focus on the best interest of our students

2. We will all work to make sure there are no hidden agendas and that all issues and concerns can be dealt with openly by all members

3. We will respect differences; we will show respect and never dismiss or devalue others

4. We will work toward the future – learning from the past

5. When we have a difference of opinion, we will debate the facts of the situation and avoid personal attacks. We will address process -- not personalities

6. We will be supportive rather than judgmental

7. We will keep our remarks brief and to the point so that all opinions can be expressed

8. We will stay focused on our goals and avoid getting sidetracked

9. The President will develop a protocol to solicit input from each board member at meetings

10. We will work hard to refrain from personal cell phone use during meetings
# Protocols

## Structure and Process

Effective governance teams discuss and agree upon the formal structures and processes, or protocols, used by the board and superintendent in their functioning as a team. These structures and processes guide the operations of the governance team and determine how they do business. Protocols are the agreements that ensure that all members of the team are operating within their agreed upon roles.

The following protocols were developed at our Governance Workshops.

### Protocols to Facilitate Governance Leadership:

<table>
<thead>
<tr>
<th>TOPIC: Site Visits</th>
<th>PROTOCOL:</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rationale:</strong> We believe that site visits are important; they provide us with the opportunity to stay informed about programs and student learning. They also give us the opportunity to see our students and let staff know that we care and are supportive.</td>
<td></td>
</tr>
</tbody>
</table>

When visiting schools, we need to remember the following:
- We need to be respectful to staff.
- Site visits should not be disruptive to teaching and learning.

To that end, we agree that when we wish to visit a school…
- When possible, we will contact the Superintendent’s Executive Assistant so that she may set-up the visit.
- She will inform the principals about our requests and set-up the times for our visits.
- We will keep the Superintendent informed about our school visits.
- We will be escorted by the principal and/or another administrator, if possible.
- We will inform our escorts if we have any special interests.
Responding to Staff or Community Concerns or Complaints

**Rationale:** We are elected officials, elected by the community and are responsive to community's needs, but we recognize that individual Board Members do not have the authority to resolve issues and complaints. It is our responsibility to help guide our constituents through the system.

Therefore, when a Board Member is approached by a community or staff member with an issue or concern, he/she will:

- **Receive** – Listen without interruption and without preparing a response to the person's issues or concerns, except in the case of issues that might possibly come before us in our judicial role.
- **Repeat** – When appropriate, paraphrase or ask a clarifying question to ensure understanding of what has been said.
- **Request** – Ask what the person sees as the solution to the problem or concern. Ask what they would have us do with the information they have given us.
- **Review** – The conversation (and next steps, if any).
- **Redirect** – Put the person back into the system at the appropriate place.
- **Report** – Notify the Superintendent of the conversation so that he has the full picture and can follow through as appropriate and/or necessary.

Giving Direction to the Superintendent

**Rationale:** We recognize that individual Board Members do not have the authority to direct staff; therefore, we believe that it is important that the Superintendent receive clear direction from the Board as a whole.

Therefore, we agree that we will give direction to the Superintendent only at publicly noticed and agendized meetings, through a majority vote and not attempt to exercise individual authority by directing the Superintendent or district staff.

Communication

**Rationale:** Understanding that we all have a voice we recognize that each trustee deserves the opportunity to have their voice heard and respected.

Therefore, we agree to utilize our official Rio School District email for all district communications. We will respond to communications from the Board President, Superintendent, and other members, in a timely manner; especially when a deadline is imposed. We will make an effort to get to know one another in order to build a strong and cohesive Governance Team. We will always talk out any disagreements.
We have reviewed and agree to follow the aforementioned governance team norms and protocols in order to support a positive and productive working relationship among the Rio School District Board of Education, Superintendent, staff, students and the community. We shall renew this agreement at each Annual Organizational Meeting of the Board of Education.

Affirmed on this______day of____________, 2021

______________________________  ______________________________
Cassandra Bautista, Board President       Eleanor Torres, Clerk

______________________________  ______________________________
Linda Armas, Trustee                    Edith Martinez-Cortes, Trustee

______________________________  ______________________________
Kristine Anderson, Trustee              Dr. John Puglisi, Superintendent
Agenda Item Details

Meeting: Mar 17, 2021 - RSD Regular Board Meeting
Category: 9. Discussion/Action
Subject: 9.4 Approval of Single Plan for Student Achievement for all Nine Rio Schools
Access: Public
Type: Action (Consent)
Fiscal Impact: No
Budgeted: No
Budget Source: Not applicable
Recommended Action: Staff recommends board approval of all nine single plan for student achievement plans.

Goals:
- Goal 1: Improved student achievement at every school and every grade in all content areas
- Goal 2: Engage parents and other District stakeholders in the development of meaningful partnerships to support student learning.
- Goal 3: Create welcoming and safe environments where students attend and are connected to their school
- Goal 4: Prepare students to be college and career ready through technology and innovation that facilitates collaboration, creativity, critical thinking and communication.
- Goal 5: Recruit, hire, train, and retain exemplary employees who are caring, committed, collaborative, creative and critical thinkers.

Public Content

Speaker: Oscar Hernandez

Rationale:

A Single Plan for Student Achievement (SPSA) must be written and implemented at all schools to raise students' academic performance, improve the educational program, and create a cycle of continuous improvement for schools. It requires collection and analysis of student performance data, setting priorities for program improvement, rigorous use of effective solution strategies, and ongoing monitoring of results.

The legislation established the following five requirements for Single Plan for Student Achievement:

1. School districts must assure that school site councils have assisted with the development and approved of the plan, known as the Single Plan for Student Achievement. EC Section 64001(f)
2. The content of the plan must be aligned with school goals for improving student achievement. EC Section 64001(f)
3. School goals must be based upon "an analysis of verifiable state data, including the Academic Performance Index...and the English Language Development test...and may include any data voluntarily developed by districts to measure student achievement... EC Section 64001(d)
4. The plan must be "reviewed annually and updated, including proposed expenditures of funds allocated to the school ..." EC Section 64001(g)
5. Plans must be reviewed and approved by the governing board of the local educational agency. EC Section 64001(d)

The Single Plan for Student Achievement also includes the following required components of a school-wide plan:

1. The plan must include a comprehensive needs assessment.
2. The plan must include school-wide reform strategies.
3. The plan must demonstrate instruction is delivered by Highly Qualified Teachers.
4. The plan must offer high-quality, ongoing professional development.
5. The plan must include strategies to increase parent involvement.
6. The plan must assist pre-school student’s transition from early childhood program to kindergarten.
7. The plan must include teachers in decisions regarding the use of academic assessments.
8. The plan must ensure assistance for students not meeting the standards.
9. The plan must include the coordination and integration of federal, state, and local programs and services.

Educational Services will provide a binder of completed SPSA plans that will be available at the district office for viewing.

Administrative Content

Executive Content

Our adopted rules of Parliamentary Procedure, Robert’s Rules, provide for a consent agenda listing several items for approval of the Board by a single motion. Most of the items listed under the consent agenda have gone through Board subcommittee review and recommendation. Documentation concerning these items has been provided to all Board members and the public in advance to assure an extensive and thorough review. Items may be removed from the consent agenda at the request of any board member.
Agenda Item Details

Meeting: Mar 17, 2021 - RSD Regular Board Meeting
Category: 9. Discussion/Action
Subject: 9.5 Awarding the District Firewall Upgrade bid
Access: Public
Type: Action
Preferred Date: Mar 17, 2021
Absolute Date: Mar 17, 2021
Fiscal Impact: Yes
Dollar Amount: 146,118.96
Budgeted: Yes
Budget Source: Measure L
Recommended Action: Staff recommends awarding the bid to SSP.

Goals:
- Goal 1: Improved student achievement at every school and every grade in all content areas
- Goal 2: Engage parents and other District stakeholders in the development of meaningful partnerships to support student learning.
- Goal 3: Create welcoming and safe environments where students attend and are connected to their school
- Goal 4: Prepare students to be college and career ready through technology and innovation that facilitates collaboration, creativity, critical thinking and communication.

Public Content

Speaker: Jarkko Myllari

Rationale: To accommodate the increased bandwidth need in the District network under the FCC/USAC eRate program (80% discount) and to maintain District standards for the quality of service and equipment, while not exceeding the projected total costs of $150,000 (before the eRate discount) over 5 years, the District firewall needs to be upgraded. Starting July 1, 2021, the firewall needs to match the 10Gb and potentially higher fiber bandwidths. The selected proposal includes not only the features listed in the RFP, but also a device type that surpasses the minimum specifications set for it by the District.

YR 22-23 Decision Evaluation Matrix - RioSD Firewall Upgrade.pdf (76 KB)
CDWG Response - Rio ESD - 470 210015067.pdf (1,305 KB)
SSP Q10823 - FPW 4112 - 24x7x4 Support - 5 Year.pdf (147 KB)
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<tr>
<th>Ln #</th>
<th>Qty</th>
<th>Description</th>
<th>Part Number</th>
<th>Unit Price</th>
<th>Ext. Price</th>
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<tr>
<td>1</td>
<td>1</td>
<td>Cisco Systems: Cisco Firepower 4112 ASA Appliance, 1U, 2 x NetMod Bays</td>
<td>FPR4112-ASA-K9</td>
<td>$41,361.97</td>
<td>$41,361.97</td>
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<td>2</td>
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<td>Cisco Systems: SNTC-24X7X4 - 1 Year Term</td>
<td>CON-SNTP-FPR41ASA</td>
<td>$7,257.60</td>
<td>$36,288.00</td>
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<td>Cisco Systems: Firepower 4000 Series 1100W AC Power Supply</td>
<td>FPR4K-PWR-AC-1100</td>
<td>$1,836.11</td>
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<td>4</td>
<td>1</td>
<td>Cisco Systems: Cisco FPR4112 Threat Defense Threat and Malware 5Y Subs</td>
<td>L-FPR4112T-TM-5Y</td>
<td>$63,285.03</td>
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SubTotal: $142,771.11
Sales Tax: $3,347.85
Shipping: TBD

Total: $146,118.96

Terms and conditions:
* Quote valid for 30 days - acceptance based on credit approval
* Purchase Order must include: end user name, street address, email address and phone number for updates.
* Prices quoted do not include applicable shipping
* Any invoice paid with a credit card will be charged a 3% convenience fee

Customer Authorized Signature ___________________________ Date _____________

Customer Name and Title _________________________________ PO Number ___________
Next Generation Firewall Greater than or equivalent to the Cisco FirePower 4110. - firewall - with 2 x NetMod Bays.

Operational licensing for a complete solution Service and support agreements for 36 and 60 months

**The District is requesting proposals for a new complete, bundled Firewall solution, to include installation and configuration. The District seeks Next Generation Firewall Greater than or equivalent to the Cisco FirePower 4110. - firewall - with 2 x NetMod Bays. The proposed solution price must include all required equipment to make the firewall solution operational Including:

- Complete bill of materials
- Applicable sales tax/shipping
- Operational licensing for a complete solution
- Service and support agreements for 36 and 60 months

### Instructions:
Each factor is worth the same number of points as the weighting percentage. Vendors are rated on how well they meet each factor. The entries for all factors are then totaled for each vendor. The winning bidder is the one with the highest number of total points. The cost of E-rate eligible goods and services must be weighted most heavily.

<table>
<thead>
<tr>
<th>No.</th>
<th>Factor</th>
<th>Total Points Available</th>
<th>MJP</th>
<th>Gigakom</th>
<th>SSP</th>
<th>SHI</th>
<th>CDW-G</th>
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<td>Cost of eligible goods and services <em>(Must have the most points)</em></td>
<td>20</td>
<td>15</td>
<td>7</td>
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<td>Cost of Ineligible goods and services</td>
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<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>3</td>
<td>Total cost of service to District*</td>
<td>10</td>
<td>7</td>
<td>3</td>
<td>10</td>
<td>3</td>
<td>5</td>
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<td>4</td>
<td>Vendor quote meets district's minimum specifications**</td>
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<td>10</td>
<td>10</td>
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<tr>
<td>5</td>
<td>Experience with district</td>
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<td>10</td>
<td>5</td>
<td>10</td>
<td>5</td>
<td>10</td>
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<tr>
<td>6</td>
<td>Ability to deliver service at start of funding year</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
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<tr>
<td>7</td>
<td>Ability to deliver service throughout district geographic region</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
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<td>10</td>
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<tr>
<td>8</td>
<td>Financial stability</td>
<td>10</td>
<td>10</td>
<td>10</td>
<td>10</td>
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<td></td>
<td><strong>Total Points</strong></td>
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<td><strong>87</strong></td>
<td><strong>70</strong></td>
<td><strong>100</strong></td>
<td><strong>68</strong></td>
<td><strong>80</strong></td>
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</table>

*Total cost can include district man hours for training, transition of services, etc…

**Per USAC Schools and Libraries News Brief dated December 3, 2010: “Applicants can have a bid evaluation criterion for preferred make and model or for adherence to local IT standards in its evaluation matrix.”

**Winning Bidder:** SSP

**Unqualified Bidders and reason for disqualification:** X-act, and NetDiverse. Proposed equipment and/or services are not meeting the RFP.

**Vendor Selected:** SSP

**Approved By:**

Jarkko Myllari

**Title:**

Director of Technology

**Date:**

3/4/2021
Rio Elementary School District

FCC Form 470 Number 210015067
2/16/2021
E-Rate Year 24 / Funding Year 2021-2022
Digital Copy

CDW Government LLC
230 N. Milwaukee Ave.
Vernon Hills, IL 60061

All information and documents hereby submitted in response to the RFP furnished by Rio Elementary School District are the Proprietary and Confidential property of CDW Government LLC ("CDW-G").
© CDW Government LLC 2021
Rio Elementary School District  
1800 Solar Drive  
Oxnard, CA, 93030  

01/12/2021  

RE: CDW•G's Response to FCC Form 470 Number 210006188  

Dear Jarkko Myllari,  

CDW•G understands the objective of the RFP is for Rio Elementary School District to identify a reliable and experienced supplier partner capable of managing your network infrastructure needs. Our response demonstrates CDW•G's ability to contribute to the overall success of this initiative. Specific advantages of partnering with us include:  

- CDW•G has been providing E-Rate support to K-12 customers since our inception in 1998, and CDW•G is one of the largest E-Rate providers in the country. We have a dedicated internal team that is highly trained and knowledgeable regarding the E-Rate program. Since CDW•G's E-Rate program began, we have been awarded over 14,000 E-Rate projects totaling over $436M in total equipment delivered to schools throughout the United States.  

- CDW•G maintains strong relationships with more than 1,000 vendor partners to provide the best products, services, and support to our customers, including leading networking partners well versed in Internal Connections (IC), Managed Internal Broadband Services (MIBS), and Basic Maintenance of Internal Connections (BMIC).  

- Highly trained and experienced account team, including a dedicated account manager is responsible for coordinating all of your needs and ensuring customer satisfaction  

As always, we consistently strive to exceed your expectations. Should you have any questions regarding our response, please contact your account manager, Charleen Chu, at (312) 705-9033, or via email at charchu@cdwg.com. We thank you for the opportunity to participate in the 470 response process and are confident you will find our response advantageous from both a strategic and budgetary standpoint.  

Sincerely,  

Justin Schwier  
Supervisor, Proposals  
CDW Government LLC  

All information and documents hereby submitted in response to the RFP furnished by Rio Elementary School District are the Proprietary and Confidential property of CDW Government LLC ("CDW•G").  
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CDW Government Overview

CDW is a leading multi-brand technology solutions provider to business, government, education and healthcare organizations in the United States, the United Kingdom and Canada. A Fortune 500 company with multi-national capabilities, CDW was founded in 1984 and employs more than 10,000 coworkers. We have an expansive network of offices near major cities and a large team of field coworkers across the United States.

Our broad array of offerings range from discrete hardware and software products to integrated IT solutions such as mobility, security, data center optimization, cloud computing, virtualization and collaboration. We are technology “agnostic,” with a product portfolio that includes more than 100,000 products from more than 1,000 brands. We provide our products and solutions through our sales and service delivery teams, consisting of nearly 6,000 customer-facing coworkers, including more than 2,000 field sellers, highly skilled technology specialists and advanced service delivery engineers.

CDW debuted on the Fortune 500 in 2001, at No. 435. CDW’s rise in the rankings highlights its sustainable, profitable growth over the years, from $4 billion in sales in 2001 to over $18 billion in 2019. CDW now ranks at number 178 on the FORTUNE 500 list for 2020. CDW ranks at No. 5 on CRN’s 2020 Solution Provider 500 list.

CDW Government LLC is the wholly-owned subsidiary of CDW LLC. Our customer base is quite diverse, ranging from state and local government, federal, healthcare, K-12 and higher education.
Total Solutions

CDW offers a full range of products and services that enable your organization to develop the best total solution to meet your specific needs while attaining the most value for your organization. CDW provides expert consulting, design, configuration, installation, and lifecycle management services. Our offerings are extremely comprehensive as follows:

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<th>CDW OFFERINGS</th>
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<td>PRODUCTS &amp; PARTNERSHIPS</td>
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<td>TECHNOLOGY SERVICES</td>
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<td>• e-Procurement integration</td>
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<td>• Pre-shipment configuration</td>
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<td>• Warranty and maintenance</td>
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<td>• Cloud</td>
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<td>• Collaboration</td>
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<td>• Data center and networking</td>
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<td>• Managed Print Services</td>
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<td>• Security</td>
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<td>• Software management</td>
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<td>• Total Mobility Management</td>
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Customer-Focused Philosophy

CDW continues to maintain the strong customer focus that has been the key to our success. We adhere to a core philosophy known as the CDW Circle of Service, which means that everything we do revolves around you – the customer. It drives us to provide outstanding customer service and the best value. Our objective is to have Rio Elementary School District view us as a valuable extension of your IT staff. We seek to achieve this goal by providing superior customer service through our large and experienced sales and service delivery teams. Our Market Research Team works with a third-party research firm to measure customer loyalty.

CDW Government LLC

SPIN #143005588

1/14/2021

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and satisfaction through customer surveys.

**Strengths, Best Practices, and Value**

By aligning with CDW, your organization can take advantage of our strengths, best practices, and value-added services. Highlights include:

- Experienced account team supports your day-to-day IT needs and also helps develop appropriate strategies for future product and service needs.
- Value-added presales consulting resources ensure solutions are tailored to meet your operational and budgetary requirements.
- Strong partnerships with vendors enable us to provide technology roadmaps, quick responses to questions, and competitive pricing.
- On-line procurement capabilities streamline and standardize purchasing as well as support flexible reporting and improved decision making.
- Two large ISO 9001 certified distribution centers, efficient inventory management capabilities, and distribution channel partnerships result in quick product turnaround.
- Highly trained and experienced technicians provide pre-shipment configuration services and quality assurance checks to maximize productivity.
- Flexible logistical capabilities accommodate standard or urgent delivery.
- Our breadth and depth of capabilities enables us to deliver a streamlined and cost-effective total solution from planning to ongoing management.
- CDW’s business model provides local and nationwide support.
- Our financial strength and leadership will enable us to continue supporting Rio Elementary School District with leading-edge technology solutions.

**Large Onsite Inventories**

CDW has two large strategically located distribution centers controlled by a state-of-the-art Warehouse Management System (WMS) that ensures speed and accuracy throughout the order fulfillment and distribution processes. CDW has a 450,000-square-foot distribution center located at our headquarters in Vernon Hills, IL and a 513,000-square-foot distribution center located in North Las Vegas, NV. These locations facilitate quick distribution of products to our growing customer base throughout the country. The Vernon Hills (VH) distribution center focuses on distributing products to customers east of the Mississippi River while the Las Vegas (LV) distribution center primarily serves the western part of the United States.

CDW holds $220M of inventory, on average, in our two CDW-owned distribution centers that total almost 1M square feet. Our ISO 9001, 14001 and 28000 certified strategically located distribution centers provide speed, accuracy, and excellent geographic coverage across the United States. We have access to more than 100,000 top brand-name products from more than 1,000 leading manufacturers.

Due to the size of our facilities that span four levels of storage and three level picking modules, forklifts are required to stock and pick products as needed. Our product lineup includes desktops, notebooks, servers, peripherals, networking and communications equipment, software, accessories, plotters, network printers, desktop printers, and print supplies. CDW offers everything your IT operation could possibly need – from enterprise solutions to mouse pads.
Funding Information & CDW•G Resources

While we utilize many avenues to lower costs, our primary focus is being the best-valued solution for Rio Elementary School District. While providing strategic cost savings for our customers, we do not sacrifice our unique value added offerings, because we know long term we are providing substantial savings and support. As a vendor agnostic technology integrator, we do not push brands; we orchestrate best fit solutions. This is because Rio Elementary School District is better off with solutions that make the most sense for their need. We have relationships with all the top manufacturers and service partners and have compared each of their offerings to your unique needs and objectives. For Rio Elementary School District’s deployment, we have tailored a custom solution which provides the most value to you for every stage of your program.

We know Rio Elementary School District’s need for vendor support does not stop at deployment completion. Maintaining technology program innovativeness and alignment with your education goals is a continuous and daunting task. In fact, in a year, your program will look very different. You need a vendor that does more than meet your RFP’s technology requirements; you need a vendor partner that shares a passion for education and continued development. CDW•G does not rest on our laurels; we pledge to remain dedicated to supporting the full scope of Rio Elementary School District’s technology and related educational needs. Our partners all offer the same enthusiasm, ensuring we achieve all Rio Elementary School District’s program goals.

CDW•G addresses Rio Elementary School District’s RFP requirements to highlight our proposed value-added services; aimed at increasing educator effectiveness, saving you budget dollars and saving you valuable IT staff time.

Get-Ed Funding Overview

GetEdFunding.com

CDW•G hosts GetEdFunding.com, a free grant-finding resource, providing access to billions of dollars’ worth of educational funding opportunities. As the sponsor of the GetEdFunding website, CDW•G’s mission is to help educators and institutions to uncover the funds they need to supplement shoestring budgets, expand innovative programs, prepare students for the increasingly complex skills they’ll need to participate in tomorrow’s workforce and help close the equity gap in educating students from all backgrounds and circumstances.

This tool is dedicated to helping educators identify the funding that is needed to take learning to the next level. At GetEdFunding.com, Rio Elementary School District can:

- Access resources including advice, best practices, workshop videos, and more
- Create a profile and receive alerts for new opportunities as soon as they become available
- Research funding options to discover the solutions that are right for you
- Search through thousands of active grants and awards

This site is current, built by tapping by a wide range of print and electronic sources, web searches, organizations’ web pages, communication with program administrators, and conversations with long-standing contacts. In the case of federal grants, which rely on congressional approval for continued funding, best efforts have been made to tie down agencies’ sense of the likelihood of future funding. Those programs pending congressional approval are included in this collection so that they may get on your radar as future possibilities.

GetEdFunding is created by educational professionals, for educational professionals. It is designed to be an easy-to-use, relevant and reliable database. Former and currently practicing educators from
various levels of pre-K through higher education and experienced educational publishing writer/editors have touched every stage of this database development. Their work included conducting research, writing entries, fact-checking, aligning curriculum, copyediting, data entry, and beta testing, among others. In addition to experienced educational publishing professionals, the team includes an education grant specialist, community college instructor, high school math teacher, special needs educator, district technology coordinator, library/media specialist, ELL teacher and elementary teacher.

This site helps Rio Elementary School District reduce the energy your teachers are spending to search for programs and money. This rich resource of grant and funding opportunities is expanded, updated, and monitored daily. You can search by six criteria, including 41 areas of focus, eight content areas and any of the 21st century themes and skills that support your curriculum. Once you are registered on the site, you can save the grants of greatest interest, then return to read about them at any time. Further, this site provides a tool for your teachers to tap into resources that are already available and applicable to their learning plans. For example, there are over 60 STEM specific programs currently available for application.

CDW•G K-12 Resources

As mentioned in our cover letter, CDW•G provides K-12 educational collaborators to assist in aligning Rio Elementary School District’s Standards-Based Teaching & Learning Framework with your technology roadmap. CDW•G’s Learning Environment Advisors (LEAs) team are available for future discussion with Rio Elementary School District when strategizing your technology program roadmap. Working with the leading OEMs in the industry, the role of the LEA serves as a critical vendor-agnostic voice to assist Rio Elementary School District in sorting through all the major education platforms when making your mobility and hardware decisions. With the LEAs being vendor-neutral, Rio Elementary School District can be confident you are getting suggestions for solutions that best fit your systems and processes.

Academics and Technology have become so intertwined, it only makes sense to blend both of these program goals into one. This further collaboration, as you get both IT Staff and Educators providing expert insight in the development and vetting of what works and does not work for your schools. The available CDW•G resources unite both viewpoints and ensure Rio Elementary School District’s technology program is successful from both an operational and an academic perspective. Lock-stepping your programs provides a greater benefit to your classrooms than struggling to keep two programs on pace with each other.

Additional CDW•G Resources

Additional resources CDW•G offers for instructional support and collaboration to assist educators in creating a 21st century learning environment include:

- Free semiannual editions of The Big Deal Book of Technology. This resource offers guidance on where to obtain grant funding for educational technology and professional development workshop and includes links to websites that educators in your school may find useful.

- EdTech: Focus publications help K-12 school district technology managers and campus IT staff doing their jobs more effectively. Descriptions of best practices, special features, product reviews and case studies from the field showcase technology’s impact on teaching, learning and administrative services on school campuses of all types and sizes.

- Edtechmag.com: The electronic version of our EdTech publication, this site offers lesson plans, thought-leadership videos, whitepapers, case studies, and research reports that provide in-depth perspectives of emerging trends and technologies. Additional on this site,
PSD educators will find a calendar of events coverage, reference guides, and insightful webinars in which schools and institutions discuss their best practices, share perspectives and provide recommendations.

CDW•G as a Partner in Student Development

We believe that technology empowers students and educators to make the learning process more interactive, individualized, and hands-on. If properly deployed, technology fosters a more effective learning environment that helps students develop the necessary 21st century skills to succeed in their current environment, at the college level, and in their future careers.

For this reason, CDW•G applauds Rio Elementary School District for your work in providing students the opportunity to unlock their potential through individualized, technology-based education and the impact you have had in the success of so many students. We are humbled to contribute to this mission and have enjoyed our history collaborating with Rio Elementary School District to provide students affordable access to technology. Like technology, we continue to focus on process improvements to ensure we remain a contributing factor to the success of the Rio Elementary School District program. We highlight our processes and proposed improvements in our responses below.

Commitment to Education and Innovation

We have experience handling complex deployments for the largest school districts in the country. We have deployed devices nationwide, and we have the logistics capabilities to get your devices to your students, even in adverse conditions. Over the past 20+ years, CDW•G’s technology infrastructure solutions have stayed in line with emerging technologies. Keeping up with those technologies, such as collaboration solutions, cloud, mobility and virtualization, has been a major aspect of our ability to grow as a company.

We have actively expanded our catalog, certifications and solutions to address the latest developments in technology, including cloud, IoT, drones and esports, in order to support the changing needs of our customers. In addition, we have dedicated CDW•G resources aligned to these solution areas to help our customers understand and implement them. Moving forward, we expect the landscape in which we compete to continue to evolve as new technologies are developed, and we will continue to evolve with those technologies.

Supporting Equity in Digital Learning

CDW•G has been actively supporting educational institutions transition to online education, as the pandemic has shown that education can no longer just rely on the traditional classroom to teach future generations. School leaders, teachers, IT teams and other departments are also coming together to reassess, learn and engage with technology in new ways with a shared goal in mind: improving the quality and reach of education.
CDW•G E-Rate Experience

CDW•G is the wholly owned subsidiary of CDW LLC that focuses on the public sector, including federal, state, and local government agencies, educational institutions, and healthcare facilities. With over 200 government and education contracts, we are the nation’s largest direct response provider of multi-brand technology products and services.

We focus on building strong relationships with our K–12 customers by leveraging our knowledgeable account managers and technical specialists to provide extensive pre- and post-award support. Our experts lead the industry in public-sector customer service and product knowledge, directly benefitting the officers, administrators, and staff of our public safety customers.

Based upon both exponential growth within the K–12 & Library market and accolades from our OEM partners, CDW•G has continued our investments into resources to support our customers nationwide. Those resources include our Business Development team, which consists of former educators and classroom technology specialists whose primary focus is helping our customers implement solutions attuned to the needs of IT, leadership, and curriculum. These solutions are created with realistic budget constraints in mind, often in conjunction with E-Rate funding initiatives, led by Learning Environment Advisors (LEAs) advising on the top issues in the changing 21st century classroom environment.

Credentials and Certifications

CDW•G holds several ISO certifications, including 9001:2008. Our 9001:2008 certificate of registration covers a scope of sales, configuration, repair, and support of computer and related technology. Our 14001:2004 certificate of registration includes environmental activities related to product/service management, inventory control, shipping, customer service, returns management, and receiving computers and related technologies (excluding the office, cafeterias, and lessee areas).

A Powerful E-Rate Partner

CDW•G is proud to have participated in E-Rate Projects for Category 2 since 1998, when our company was founded. During that time, we have been awarded over 14,000 E-Rate projects totaling over $436M in total equipment delivered to schools throughout the United States. Due to our streamlined and best-practice system of checks and balances, we have never lost funding for a school, as substantiated by countless audits. Our dedicated E-Rate invoice team ensures expert handling of both BEAR and SPI E-Rate invoicing.

E-Rate Program Management

David White, Program Manager, and Amy Passow, E-Rate Specialist, offer K–12 entities their knowledge, assistance, and advisement on E-Rate matters, including but not limited to Program compliance and adherence. Mr. White prepares contract deliverable reports and makes modifications, as necessary, including price reductions, additions, discontinued products, replacements, and version changes. He ensures that price and supply agreements are in place from award through completion and that the E-Rate bidding, ordering, invoicing, and funding are all seamless and easy for entities to complete.

Ms. Passow ensures CDW•G is working with E-Rate applicants in compliance with rules and regulations throughout the process. She advises on the appropriate engagement before and after Form 470 filings and works with our operations teams to ensure E-Rate ordering, invoicing, and delivery are compliant; additionally, Ms. Passow assists applicants with PIA reviews and preparation of Item 21 Forms as part of the Form 471 process.
Account Management Team Resources

CDW offers an account management structure that focuses on providing value-added presales consulting and comprehensive support throughout the lifecycle management of your assets. When you work with CDW, you have access to expertise that is not available within your organization. Your CDW Account Management Team coordinates with the applicable value-added resources to help your organization develop the best solution for your specific needs, challenges, and long-term goals.

Whether you need software, network communications, notebooks/mobile devices, data storage, video monitors, desktops and printers—or you require more advanced virtualization, collaboration, security, mobility, data center optimization and cloud computing solutions—CDW gets IT. Our team of technology experts and dedicated Account Teams will tailor a piece of equipment or an entire network to deliver the most effective and sustainable results. We will work closely with your organization and respond with solutions that provide robust functionality, efficiencies, and cost savings.

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<th>Account Management Resources</th>
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<tr>
<td><strong>Charleen Chu</strong></td>
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<tr>
<td><strong>Account Manager</strong></td>
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<tr>
<td>P: (866) 339-5678</td>
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<tr>
<td>E: <a href="mailto:charchu@cdwg.com">charchu@cdwg.com</a></td>
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<tr>
<td><strong>Tim Gershon</strong></td>
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<tr>
<td><strong>Sales Manager</strong></td>
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<tr>
<td>P: (866) 339-4341</td>
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<tr>
<td>E: <a href="mailto:timgers@cdw.com">timgers@cdw.com</a></td>
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<tr>
<td><strong>Tony Vitale</strong></td>
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<tr>
<td><strong>Director, Sales</strong></td>
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<tr>
<td>P: (866) 579-6344</td>
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<tr>
<td>E: <a href="mailto:tonyvit@cdw.com">tonyvit@cdw.com</a></td>
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<th>E-Rate Program Management Resources</th>
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<tr>
<td><strong>David White</strong></td>
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<tr>
<td><strong>Program Manager, Education Sales &amp; ERate</strong></td>
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<tr>
<td>P: 312-547-2848</td>
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<tr>
<td>E: <a href="mailto:davidwh@cdw.com">davidwh@cdw.com</a></td>
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<tr>
<td><strong>Anup Sreedharan</strong></td>
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<tr>
<td><strong>Manager, Program Management</strong></td>
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<tr>
<td>P: 312-705-1873</td>
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<tr>
<td>E: <a href="mailto:anusree@cdwg.com">anusree@cdwg.com</a></td>
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<tr>
<td><strong>Stephanie Santander</strong></td>
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<tr>
<td><strong>Director, Program Sales</strong></td>
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<tr>
<td>Direct Phone: 847-371-5082</td>
</tr>
<tr>
<td>Email: <a href="mailto:stephanie.santander@cdw.com">stephanie.santander@cdw.com</a></td>
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CDW Government LLC    SPIN #143005588    1/14/2021

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The above screen shot is from November 30th, 2020 - CDWG remains in Green Light Status. Upon request, CDWG can provide an updated screenshot.

Spin #143005588
FCC Registration #0012123287
Pricing Offer & Purchase Agreement for E-Rate Customers

Things to consider when preparing your funding request (Form 471):

- Enter only one manufacturer part number per line item (do not bundle part numbers)
- All software should be requested under Internal Connections, even when bundled with warranty support from manufacturer for purchase
  - As long as the software cannot be purchased separately, then it should be separated for funding request
- Warranty only part numbers should be requested under Basic Maintenance
  - List months of service, should only be for coverage July 1 – June 30 (Funding Year)
  - List hardware supported part number
  - List site where hardware sits

CDW can complete Bulk Submission Forms if chosen as the Service Provider for your funding request, please email E-Rate@cdw.com for assistance.
This E-Rate Customer Purchase Agreement (this “Agreement”) is by and between CDW Government LLC an Illinois corporation with an office at 230 N. Milwaukee Ave., Vernon Hills, Illinois 60061 (“Seller”), and Rio Elementary School District, a non-profit school or library eligible for Universal Service funding, with offices at 1800 Solar Drive, Oxnard, CA 93030 (“Customer”) and is effective on April 1, 2021 (“Effective Date”).

Definitions:
As used in the Agreement, the following terms shall have the meanings set forth below:

“E-Rate” – The education rate funding program that is a part of the Schools and Libraries Program that provides discounts to keep students and library patrons connected to broadband and voice services and which is one of the programs that form the Universal Service Program.

“Products” – E-Rate eligible products or services that include computer related hardware but are not limited to caching servers, routers, switches, wireless access points, installation, and warranty maintenance and other items which are eligible for E-Rate discounts in accordance with the rules issued by USAC.

“Customer” – an E-Rate customer that is a school or library eligible to participate in the E-Rate program and, that is applying for E-Rate discount on Products ordered from Seller.

“Funding Commitment Decision Letter” or “FCDL” – A letter that a Customer receives from USAC which indicates the applicable discount amount for a specific funding year.

“Funding Year” – The specific calendar period, as defined by the SLP, during which the Customer is approved for funding or discounts on Products.

“SLP” - The Schools and Libraries Program of the Universal Service Fund, which includes the E-Rate Program and that is administered by the Universal Service Administrative Company (USAC) under the direction of the United States Federal Communications Commission (“FCC”).

“Universal Service Administrative Co.” or “USAC” – The not for profit organization designated by the U.S. Federal Communications Commission (“FCC”) to administer and ensure compliance with the Universal Services Fund.

1. TERMS AND CONDITIONS
All orders submitted to Seller by Customer for Products under this Agreement are subject to the terms and conditions on Seller’s website at http://www.cdwg.com/content/terms-conditions/product-sales.asp (the “Product Sales Terms and Conditions”), unless otherwise stated herein and is also subject to the California Cisco NASPO Contract (AR233 (14-19) 7-14-70-04) Contract. Unless otherwise agreed by the parties after award, any terms and conditions in the bid or elsewhere that are additional to or different from the terms and conditions of that agreement shall not apply to any transaction(s) that results from CDW-G’s submission of its bid response.

2. PURCHASE AUTHORIZATIONS
A. E-Rate Status
Customer represents and warrants that it qualifies as eligible under the SLP to receive E-Rate funding.
CUSTOMER FURTHER ACKNOWLEDGES AND AGREES THAT THIS AGREEMENT, WHEN EXECUTED, CONSTITUTES A CONTRACT AS REQUIRED BY USAC and the SLP.

B. E-Rate Purchases
Customer represents and warrants that all purchases made under this Agreement shall be for its own use and that it is eligible to receive E-Rate funding as specified by USAC.

IN ACCORDANCE WITH FCC REQUIREMENTS, THE CUSTOMER SHALL SUBMIT A COMPLETED AND SIGNED FCC FORM 486 TO USAC The Form 486 shall be approved by USAC prior to order placement with Seller.

3. ORDERING AND ASSISTANCE
A. Ordering
Purchase orders shall be submitted directly to Seller at the following address or fax number:

CDW Government LLC
Attn: E-Rate Sales K-12
230 N. Milwaukee Ave. Phone: 800-328-4239
B. Required Information
All orders shall include 1) a contact name; 2) phone number; 3) purchase order number; 4) part number; 5) Product description; 6) original and discounted Product price 7) percentage Customer owes and percentage SLP owes (if applicable) 8) ship to location; and 10) FRN number for each part number. SEPARATE PURCHASE ORDERS SHALL BE SUBMITTED FOR PRODUCTS THAT ARE NOT ELIGIBLE FOR E-RATE FUNDING. ALL ORDERS SHALL BE SUBJECT TO ACCEPTANCE BY SELLER.

C. Assistance with Order
Customer may call 1-800-328-4239 to get assistance on any purchase order. Any terms or conditions stated in or on the Customer’s purchase order which are inconsistent with or in addition to the terms and conditions in this Agreement or the Product Sales Terms and Conditions shall not be valid, are considered null and void and shall not be applicable to or binding on Seller.

FOR PRODUCTS WHICH ARE DISCONTINUED AFTER A CUSTOMER ORDER HAS BEEN ACCEPTED BY SELLER BUT BEFORE THE PRODUCT HAS SHIPPED, SELLER WILL MAKE REASONABLE EFFORTS TO OFFER A COMPARABLE OR BETTER PRODUCT AT THE SAME OR LESSER PRICE, IF AVAILABLE, UPON SLP'S APPROVAL OF THE PRODUCT SUBSTITUTION.

4. PRICE AND PAYMENT TERMS
Payment terms are subject to continuing credit approval by Seller. Seller may change credit or payment terms at any time when, in Seller’s opinion, Customer's financial condition, previous payment record, or the nature of Customer's relationship with Seller so warrants.

Seller may discontinue performance under this Agreement (i) if Customer fails to pay any sum when due under this Agreement or any other agreement with Seller until payment is received or (ii) if Customer is in violation of applicable laws and regulations.

A. Price
The Price shall be as set forth on the Customer’s quote from Seller and which is in the form attached hereto as Exhibit I. All prices are exclusive of federal, state, local, or other taxes, which shall be the responsibility of the Customer.

B. Payment Terms
Customer must choose one of the following payment methods. However, Customers that choose to order Products prior to receiving their FCDL shall be required to follow the BEAR payment method.

1. Form 474 Service Provider Invoice (SPI) Method
Seller will invoice the Customer for the Product price, as set forth on the Product quote, net of the FCDL amount. Customer shall be responsible for making payment within thirty (30) days from date of invoice.

2. Form 472 Billed Entity Applicant Reimbursement (BEAR) Method
Seller will invoice Customer, upon Product shipment, for the total purchase price without regard to any SLP funding applied to that purchase price for the Products. Customer shall pay the invoiced amount within thirty (30) days from the date of invoice.

All payments, regardless of method, shall be submitted to the address set forth below:

CDW Government LLC
Attn: Accounts Receivable
230 N. Milwaukee Ave.
Vernon Hills, IL 60061

CUSTOMER MAY EITHER WAIT TO PLACE AN ORDER PRIOR TO OR AFTER RECEIPT OF ITS FCDL. IN THE EVENT THAT CUSTOMER PLACES AN ORDER PRIOR TO RECEIPT OF THE FCDL, CUSTOMER SHALL BE RESPONSIBLE FOR PAYMENT OF THE ENTIRE PURCHASE PRICE WITHOUT REGARD TO SLP FUNDING.

5. NON-ASSIGNABILITY AGREEMENT
Customer shall not assign or otherwise transfer its rights or delegate its obligations under this Agreement without Seller's advance written consent. Any attempted assignment, transfer or delegation without such consent shall be void.

6. TERM & RENEWAL OF AGREEMENT
The term of this Agreement shall commence on April 1, 2021 (“Effective Date”) and be valid through Funding Year 24. Notwithstanding the foregoing, Seller may terminate this Agreement at any time for any reason upon thirty (30) days prior written notice to the Customer. In addition, the Customer may immediately terminate this Agreement or withdraw an order upon written notice to
Seller in the event that funds are not appropriated to Customer under this program ("Termination Notice"). In the event that Customer terminates this Agreement due to non-appropriation of funds, then Seller may immediately cease performance. However, the Customer shall remain liable for any Products that Seller has shipped or services already provided or subscribed and purchased prior to Seller’s receipt of the Termination Notice. Customer shall also be responsible for any of Seller’s out-of-pocket costs arising as a result of any such termination.

The term of this Agreement may be renewed in the event that Customer receives an extension of funding from the SLP and upon Seller’s and Customer’s mutual written consent.

7. NOTICES
All notices and other communications required or permitted under this Agreement shall be served in person or sent by U.S. mail, Federal Express, or equivalent carrier at the following address:

If to Seller:

CDW Government LLC  
Attn.: Director, Program Sales  
2 Corporate Drive, Suite 800  
Shelton, CT 06484

If to Customer:

Rio Elementary School District  
1800 Solar Drive  
Oxnard, CA, 93030

8. GENERAL
If any term or provision herein is determined to be illegal or unenforceable, the validity or enforceability of the remainder of the terms or provisions herein will remain in full force and effect.

9. ENTIRE AGREEMENT
This Agreement constitutes the entire agreement between Seller and Customer and supersedes and replaces any and all previous and contemporaneous communications, representations or agreements between the parties, whether oral or written, regarding transactions hereunder. No provision of this Agreement may be waived or modified except by an amendment signed by an authorized representative of each party.

10. GOVERNING LAW
This Agreement will be governed by the laws of the State of Illinois, without regard to conflicts of laws rules. Any litigation will be brought exclusively in a federal or state court located in Cook County, Illinois, and Customer consents to the jurisdiction of the federal and state courts located therein Customer shall submit to the jurisdiction thereof and waives the right to change venue. Customer further consents to the exercise of personal jurisdiction by any such court with respect to any such proceeding.

11. DOCUMENT RETENTION
All documents related to this Agreement will be kept on file by both parties for a period of ten (10) years after the project completion in accordance with the rules of the SLP.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written. This contract is for Funding Year 24 (2021) which is effective as of July 1, 2021 and terminates on June 30, 2022.

CDW Government LLC

(Authorized Signature)

Printed Name

Title:

Date:

Customer

(Authorized Signature)

Printed Name

Title:

Date:

Form – E-Rate FY24 2021-2022
DEAR JARKKO MYLLARI,

Thank you for considering CDW*G for your computing needs. The details of your quote are below. Click here to convert your quote to an order.

<table>
<thead>
<tr>
<th>QUOTE #</th>
<th>QUOTE DATE</th>
<th>QUOTE REFERENCE</th>
<th>CUSTOMER #</th>
<th>GRAND TOTAL</th>
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**IMPORTANT - PLEASE READ**

Special Instructions: TAX; MULTIPLE TAX JURISDICTIONS APPLY
TAX: CONTACT CDW FOR TAX DETAILS

### QUOTE DETAILS

<table>
<thead>
<tr>
<th>ITEM</th>
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<td>Contract: MARKET</td>
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<tr>
<td><strong>Cisco FirePOWER 4115 NGFW - firewall - with 2 x NetMod Bays</strong></td>
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<td>TAX: OXNARD, CA 7.7500% $3,830.05</td>
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<tr>
<td><strong>Cisco Direct CAB-TA-NA</strong></td>
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<tr>
<td>Contract: MARKET</td>
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<tr>
<td><strong>Cisco - SFP+ transceiver module - 10 GigE</strong></td>
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<td>1531148</td>
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<td>$850.00</td>
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Cisco Threat Defense Threat, Malware and URL - subscription license (5 year)  
Mfg. Part#: L-FPR4115T-TMC-SY  
UNSPSC: 43233205  
Electronic distribution - NO MEDIA  
TAX: OXNARD, CA, 0.000% $.00  
Contract: California Cisco NASPO Contract (AR233 (14-19) 7-14-70-04)  

PURCHASER BILLING INFO
Billing Address:
RIO SCHOOL DISTRICT
ACCTS PAYABLE
1800 SOLAR DR.
OXNARD, CA 93030
Phone: (805) 485-3111
Payment Terms: ERATE QUOTES ONLY

DELIVER TO
Shipping Address:
RIO SCHOOL DISTRICT
JARKKO MYLLARI
1800 SOLAR DR.
OXNARD, CA 93030
Phone: (805) 485-3111
Shipping Method: DROP SHIP-GROUND

SUBTOTAL $182,516.00
SHIPPING $0.00
SALES TAX $3,895.93

GRAND TOTAL $186,411.93

Please remit payments to:
CDW Government
7S Remittance Drive
Suite 1515
Chicago, IL 60675-1515

LEASE OPTIONS

<table>
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<tr>
<th>FMV TOTAL</th>
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</table>

Monthly payment based on 36 month lease. Other terms and options are available. Contact your Account Manager for details. Payment quoted is subject to change.

Why finance?
• Lower Upfront Costs. Get the products you need without impacting cash flow. Preserve your working capital and existing credit line.
• Flexible Payment Terms. 100% financing with no money down, payment deferrals and payment schedules that match your company’s business cycles.
• Predictable, Low Monthly Payments. Pay over time. Lease payments are fixed and can be tailored to your budget levels or revenue streams.
• Technology Refresh. Keep current technology with minimal financial impact or risk. Add-on or upgrade during the lease term and choose to return or purchase the equipment at end of lease.
• Bundle Costs. You can combine hardware, software, and services into a single transaction and pay for your software licenses over time! We know your challenges and understand the need for flexibility.

General Terms and Conditions:
This quote is not legally binding and is for discussion purposes only. The rates are estimate only and are based on a collection of industry data from numerous sources. All rates and financial quotes are subject to final review, approval, and documentation by our leasing partners. Payments above exclude all applicable taxes. Financing is subject to credit approval and review of final equipment and services configuration. Fair Market Value leases are structured with the assumption that the equipment has a residual value at the end of the lease term.

This quote is subject to CDW’s Terms and Conditions of Sales and Service Projects at http://www.cdw.com/content/terms-conditions/product-sales.aspx
For more information, contact a CDW account manager

© 2021 CDW•G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.808.4239
Dear Jarkko Myllari,

Thank you for considering CDW•G for your computing needs. The details of your quote are below. Click here to convert your quote to an order.

### Quote Confirmation

<table>
<thead>
<tr>
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**Important - Please Read**

Special Instructions: TAX: MULTIPLE TAX JURISDICTIONS APPLY
TAX: CONTACT CDW FOR TAX DETAILS

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### Quote Details

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<th>Item</th>
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<td><strong>CIS CCW L-FPR4115T-TMC=</strong>&lt;br&gt;Mfg. Part#: L-FPR4115T-TMC=&lt;br&gt;Electronic distribution – NO MEDIA&lt;br&gt;TAX: OXNARD, CA .0000% $.00&lt;br&gt;Contract: MARKET</td>
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<tr>
<td><strong>Cisco FirePOWER 4115 NGFW - firewall - with 2 x NetMod Bays</strong>&lt;br&gt;Mfg. Part#: FPR4115-NGFW-K9&lt;br&gt;UNSPSC: 43222501&lt;br&gt;TAX: OXNARD, CA 7.75000% $3,830.05&lt;br&gt;Contract: California Cisco NASPO Contract (AR233 (14-19) 7-14-70-04)</td>
<td>1</td>
<td>5618939</td>
<td>$49,420.00</td>
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<td><strong>CISCO DIRECT CAB-TA-NA</strong>&lt;br&gt;Mfg. Part#: CAB-TA-NA&lt;br&gt;UNSPSC: 26121636&lt;br&gt;TAX: OXNARD, CA .0000% $.00&lt;br&gt;Contract: MARKET</td>
<td>1</td>
<td>5472609</td>
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<td><strong>Cisco - SFP+ transceiver module - 10 GigE</strong>&lt;br&gt;Mfg. Part#: SFP-10G-SR&lt;br&gt;UNSPSC: 43201553&lt;br&gt;TAX: OXNARD, CA 7.75000% $65.88&lt;br&gt;Contract: California Cisco NASPO Contract (AR233 (14-19) 7-14-70-04)</td>
<td>2</td>
<td>1531148</td>
<td>$425.00</td>
<td>$850.00</td>
</tr>
<tr>
<td><strong>CIS CCW_SN CON-SNTP-FPR4115N</strong>&lt;br&gt;Mfg. Part#: CON-SNTP-FPR4115N&lt;br&gt;SNTC-24X7X4 Cisco Firepower 4115 NGFW Appliance, 1U,&lt;br&gt;Electronic distribution - NO MEDIA&lt;br&gt;TAX: OXNARD, CA .0000% $.00&lt;br&gt;Contract: CALSAVE Technology Contract 530067 (530067)</td>
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<td>Contract: California Cisco NASPO Contract (AR233 (14-19) 7-14-70-04)</td>
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**PURCHASER BILLING INFO**

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<tr>
<td>Phone: (805) 485-3111</td>
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<td>Payment Terms: ERATE QUOTES ONLY</td>
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**DELIVER TO**

<table>
<thead>
<tr>
<th>Shipping Address:</th>
<th>Please remit payments to:</th>
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<tbody>
<tr>
<td>RIO SCHOOL DISTRICT</td>
<td>CDW Government</td>
</tr>
<tr>
<td>JARKKO MYLLARI</td>
<td>75 Remittance Drive</td>
</tr>
<tr>
<td>1800 SOLAR DR.</td>
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<td>OXNARD, CA 93030</td>
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<td>Shipping Method: DROP SHIP-GROUND</td>
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**LEASE OPTIONS**

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For more information, contact a CDW account manager

© 2021 CDW® LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.808.4239
EREATE Order Process

1. Ordering
   Purchase orders should be submitted directly to Seller at the following address or fax number:
   CDW Government LLC
   Attn: E-Rate Sales K-12
   230 N. Milwaukee Ave. Vernon Hills, IL 60061
   Phone: 800.328.4239
   Fax: Please fax Purchase Orders to your Account Manager, see 'Account Team' section.

2. Required Information
   All orders must include
   a. Contact name, Phone number
   b. Purchase order number
   c. Part number, Product description
   d. Pre-discount and discounted product price
   e. Percentage Customer owes and percentage SLD owes (SPI – Form 474 Method)
   f. Ship to location, Bill to location
   g. FRN (Funding Request Number) for each part number
   h. Billing method (BEAR – Form 472 or SPI – Form 474)

   SEPARATE PURCHASE ORDERS SHOULD BE SUBMITTED FOR PRODUCTS THAT ARE NOT ELIGIBLE FOR E-RATE FUNDING. ALL ORDERS ARE SUBJECT TO ACCEPTANCE BY SELLER.

3. Assistance With Order
   Customer may call 1-800-328-4239 for assistance on any purchase order. Any terms or conditions stated in or on the Customer’s purchase order which are not consistent with or in addition to the terms and conditions in this Agreement or the Product Sales Terms and Conditions shall be null and void and shall not be applicable hereto or binding on Seller. IN THE CASE OF CHANGES TO PRODUCTS AFTER A CUSTOMER ORDER HAS BEEN ACCEPTED BUT BEFORE THE PRODUCT HAS SHIPPED, SELLER WILL MAKE REASONABLE EFFORTS TO MAKE AVAILABLE TO THE CUSTOMER A COMPARABLE OR BETTER PRODUCT AT THE SAME OR LESSER PRICE WHEN OR IF AVAILABLE, UPON APPROVAL FROM SLD ON PRODUCT SUBSTITUTION.

4. Price and Payment Terms
   a. Price
      Price shall be as stated in the quotation attached hereto as Exhibit I by Seller’s Account Manager. Prices are exclusive of federal, state, local, or other taxes, which shall be the responsibility of the Customer. Any taxes will be listed separately on the invoice.
   b. Payment Terms (Customer must choose one)
      i. Form 474 Service Provider Invoice (SPI) Method
         ➢ Seller will invoice Customer for their portion of the Products upon shipment of Product and Customer shall pay the invoiced amount (discounted amount owed by Customer) within thirty (30) days from date of invoice.
      ii. Form 472 Billed Entity Applicant Reimbursement (BEAR) Method
         ➢ Seller will invoice Customer for pre-discount portion of the Products upon shipment of Product and Customer shall pay the invoiced amount (full amount owed by Customer) within thirty (30) days from the date of invoice.

5. Payment Method
   In adherence to Federal E-rate compliance regulations, CDW-G’s quoted price is all-inclusive of any and all discounts, if applicable. No further discounts will be applied during time of invoice.

   All payments for both methods shall be submitted to the address presented below:
   CDW-G - Attn: Accounts Receivable
   230 North Milwaukee Avenue
   Vernon Hills, IL 60061

   i. Payment terms are subject to continuing credit approval by Seller. Seller may change credit or payment terms at any time when, in Seller’s opinion, Customer’s financial condition, previous payment record, or the nature of Customer’s relationship with Seller so warrants.
   ii. Seller may discontinue performance under this Agreement (i) if Customer fails to pay any sum when due under this Agreement or any other agreement with Seller until payment is received or (ii) if Customer is in violation of applicable regulations.

NOTWITHSTANDING ANYTHING TO THE CONTRARY, CUSTOMER IS RESPONSIBLE FOR PAYMENT OF 100% THE PRICE OF PRODUCTS IN THE CASE WHERE CUSTOMER PLACES ORDER FOR PRODUCTS SLD DISALLOWS CUSTOMER'S REQUEST FOR DISCOUNT AND REFUSES PAYMENT TO SELLER OF THE DISCOUNT AMOUNT FOR PRODUCTS. IF SLD DISALLOWS CUSTOMER'S REQUEST FOR DISCOUNT CUSTOMER IS IN NO WAY REQUIRED TO PLACE ORDER FOR PRODUCTS.

CDW Government LLC
SPIN #143005588
1/14/2021

All information and documents hereby submitted in response to the RFP furnished by Rio Elementary School District are the Proprietary and Confidential property of CDW Government LLC ("CDW-G").
© CDW Government LLC 2021
For E-rate proposal questions contact:
Juwan Tisdale
E-rate Business Development Manager
Juwan_Tisdale@shi.com
SHI SPIN #143012572

For E-rate questions:
erate@shi.com

For general SHI questions:
Connor Diaz
(732) 652 0814 Connor_Diaz@shi.com
February 17, 2021
Jarkko Myllari
1800 Solar Drive
OXNARD, CA 93030

Dear Jarkko,

Thank you for your interest in SHI, and for the opportunity to Rio Elementary School District’s request for E-rate funding. As an authorized E-rate Service Provider since 1998, we are uniquely positioned to be your cost-efficient, full-service supplier.

**Our customer service and E-rate qualifications are second to none.**

SHI provides world class support and service to all of our customers, and we have a proven record of success with customers of similar size and nature Rio Elementary School District. Our Funding Request Number (FRN) #0022242192 has Green Light status with the FCC, and our Service Provider Identification Number (SPIN) #143012572 is in good standing.

**We can respond for both Category 1 and 2 services & products.**

Leveraging our broad range of authorizations and manufacturer relationships, along with a $750M networking practice, SHI is prepared to support all requirements contained in this RFP and offer a complete solution for your IT procurement needs. Our proposal provides a streamlined and efficient managed program designed to help you painlessly meet your IT goals in a cost-efficient manner.

**We have a dedicated support team to help with all E-rate needs.**

We want to ensure that the solution we build together meets your technology goals within your budget, and we’ve built a team to back that up. Our growing team of E-rate experts includes tenured E-rate Program Specialists, E-rate Business Development Managers, dedicated OEM experts, and agnostic datacenter and networking professionals.

If you require additional information or have any questions regarding our proposal, please contact me at (732) 594-4467 or Juwan_Tisdale@shi.com. Thank you in advance for your consideration and I look forward to hearing from you.

Sincerely,

Juwan Tisdale
E-rate Business Development Manager

---

**About Us:** SHI International Corp. is a global provider of information technology products and services. Driven by the industry's most experienced and stable sales force and backed by software volume licensing experts, hardware procurement specialists, and certified IT services professionals, SHI delivers custom IT solutions to public and private sector customers. SHI is the largest Minority/Woman Owned Business Enterprise (MWBE) in the United States and ranks 8th on CRN's Solution Provider 500 list of North American IT solution providers. Founded in 1989, SHI is headquartered in Somerset, N.J., and achieved $10 billion in revenue while topping 4,200 employees.
Cisco and SHI Partnership

As a Cisco Gold partner, SHI delivers complete and customizable Cisco solutions to meet our customer's needs. SHI has fully-staffed, Cisco-certified professional teams who've met stringent Cisco prerequisites to support each specialization.

**Dedicated Architecture Account Managers** who possess a strong understanding of Cisco technology concepts, including the function of advanced features necessary to effectively deliver end-to-end Cisco network solutions and wide area application services.

**Certified Presales Systems Engineers** who identify your unique technical, business and technological requirements to create solutions that effectively employ Cisco technology.

**Certified Cisco Field Engineers** install, configure, monitor and support the advanced capabilities of Cisco solutions.

### SHI Cisco Specializations

- Gold Certified Partner
- Cisco Managed Meraki
- Cisco Open Stack Private Cloud
- Advanced Data Center Architecture Specialization
- Advanced IoT - Connected Safety and Security Specialization
- Access Wireless Switching WAN

### SHI Cisco Awards

**2018**
- Collaboration Summit, SMB Movers – Americas
- Advanced Collaboration Partner of the Year – Contact Center Express
- South Area Cisco Capital Partner of the Year
- South Area Commercial Partner of the Year
- West Area Commercial Partner of the Year

**2017**
- Commercial Partner of the Year
- Commercial Territory Partner of the Year

**2016**
- Meraki Elevate Partner of the Year US Central
- US Nationals EN Partner of the Year US Nationals Americas
- Breakaway Partner of the Year US Nationals
- US Nationals Meraki Partner of the Year US Nationals Americas

**2015**
- Meraki Elevate Partner of the Year US South
- US Nationals Commercial Partner of the Year
Network Infrastructure

Your datacenter's security, availability and optimal performance level takes precedence.

Our team of datacenter experts can help by assessing, monitoring, securing, and refreshing your network environment while keeping it under-budget and out of the minds of end-users. Your data should be quickly and safely accessible to you and only you.

Security

Protect your systems by enacting strong IT defense mechanisms against rogue attacks.

Are you CIPA compliant? The Children's Internet Protection Act requires schools and libraries to restrict access to obscene or harmful internet content. In fact, your E-rate eligibility hinges on this federally mandated set of network requirements.

Connectivity Services

Empower your mobile workforce by optimizing network and application performance.

Help increase the performance and productivity of your IT team by choosing from a robust suite of products and services that give them time back to focus more on critical initiatives. Connectivity can simplify and extend your network across all physical locations.

Network Health Check
Receive thorough feedback on your network to optimize usage, improve performance, or prepare for an entire refresh.

Power and Cooling Assessment
Cut down on operating costs and maximize efficiency by identifying areas for improvement and implementing solutions.

Wireless Networking Planning/Onsite Survey
Gain insight into your current network and prepare it for future growth with our in-depth onsite services.

Interested in seeing all of our assessments?
Visit SHI.com to view our wide variety of assessments for your cloud, end user devices, and security network.
FILING A FORM 471

This formally declares that you have selected SHI for your project, and tells us what the project entails and how much funding you have requested. Once you have filed your Form 471, you’ll receive a Funding Commitment Decision Letter (FCDL) formalizing your agreement to work with SHI.

FILING A FORM 486

FCC Form 486, also known as the Receipt of Service Confirmation and Children’s Internet Protection Act Certification Form, is a form that must be filed by you before any E-rate payments can be made to SHI. Its purpose is to alert USAC that services, on which discounts have been approved as indicated in a funding letter, are indeed being provided by the service provider. The Form 486 can be submitted only after receiving an FCDL.

INVOICING METHODS

There are 2 types of invoicing methods used to invoice USAC:

Billed Entity Applicant Reimbursement (BEAR)

With BEAR invoices, you’ll pay SHI in full on normal net 30 terms upfront. Then on July 1st, once the FCDL & Form 486 are issued, SHI certifies the BEAR form for reimbursement.

Service Provider Invoice (SPI)

With SPI invoices, the order cannot be placed until the FCDL letters and Form 486 are received. Once the paperwork is settled, SHI will issue two invoices: one to USAC for the portion they are funding, and a second to you for the remaining balance, if applicable.

Please keep in mind that funds are released on 7/1 to all applicants that are approved for funding by USAC.

SHI GREEN LIGHT STATUS

[Image of SHI Green Light Status system]
**Rio Elementary School District**

**Jarkko Myllari**  
2500 EAST VINEYARD AVE.  
OXNARD, CA 93036  
United States  
Phone: (805) 485-3111  
Fax: Email: jmyllari@rioschools.org

**Pricing Proposal**  
Quotation #: 20075617  
Created On: 2/17/2021  
Valid Until: 3/17/2021

**Business Development Manager**

**Connor Diaz**  
290 Davidson Ave.  
Somerset, NJ 08873  
Phone: (732)-652-0814  
Fax: 732-584-3099  
Email: connor_diaz@shi.com

All Prices are in US Dollar (USD)

<table>
<thead>
<tr>
<th>Product</th>
<th>Qty</th>
<th>Your Price</th>
<th>Total</th>
</tr>
</thead>
</table>
| FIREPOWER 4110 NGFW X NETMOD BAYS  
Cisco Systems - Part#: FPR4110-NGFW-K9 | 1 | $55,136.62 | $55,136.62 |
| 3YR SNTC 8X5XNBD FIREPOWER 4110  
Cisco Systems - Part#: CON-3SNT-FPR4110N | 1 | $13,110.06 | $13,110.06 |
| FPR4110 THREAT DEFENSE MALWARE URL 3YR  
Cisco Systems - Part#: L-FPR4110T-TMC-3Y | 1 | $72,857.16 | $72,857.16 |

| Subtotal | $141,103.84 |
| Shipping | $0.00 |
| *Tax* | $4,273.09 |
| Total | $145,376.93 |

*Tax is estimated. Invoice will include the full and final tax due.

**Additional Comments**

Hardware items on this quote may be updated to reflect changes due to industry wide constraints and fluctuations.

Thank you for choosing SHI International Corp! The pricing offered on this quote proposal is valid through the expiration date listed above. To ensure the best level of service, please provide End User Name, Phone Number, Email Address and applicable Contract Number when submitting a Purchase Order. For any additional information including Hardware, Software and Services Contracts, please contact an SHI Inside Sales Representative at (888) 744-4084.

SHI International Corp. is 100% Minority Owned, Woman Owned Business.  
TAX ID# 22-3009648; DUNS# 61-1429481; CCR# 61-243657G; CAGE 1HTF0

_The Products offered under this proposal are resold in accordance with the SHI Online Customer Resale Terms and Conditions, unless a separate resale agreement exists between SHI and the Customer._
END OF PROPOSAL
**MJP Quote**

Date: 1/11/2021  
Estimate #: 235885

**TECHNOLOGIES, INC.**

**MJP Technologies, Inc**  
3036 Seaborg Ave, Suite A  
Ventura, CA 93003

<table>
<thead>
<tr>
<th>Name / Address</th>
<th>Ship To</th>
</tr>
</thead>
</table>
| Rio School District  
1800 Solar Drive 3rd floor  
**EMAIL ONLY!! ***  
Oxnard, CA 93030  
ATTN. ACCOUNTS PAYABLE | Rio School District  
TECHNOLOGY DEPT.  
1800 Solar Drive 3rd floor  
Oxnard, CA 93030 |

<table>
<thead>
<tr>
<th>Description</th>
<th>Qty</th>
<th>Cost</th>
<th>Total</th>
</tr>
</thead>
</table>
| Sophos XG 750 Network Security/Firewall Appliance - 8 Port - 1000Base-T, 1000Base-X - Gigabit Ethernet - 8 x RJ-45 - 8 Total Expansion Slots - 2U - Rack-mountable CORD  
*NOTE: Comes with a HA Appliance | 1   | 17,156.50  | 17,156.50T |
| Sophos XG 750 Network Security/Firewall Appliance - 8 Port - 1000Base-T, 1000Base-X - Gigabit Ethernet - 8 x RJ-45 - 8 Total Expansion Slots - 2U - Rack-mountable CORD | 1   | 1.71       | 1.71T    |
| Sophos FullGuard Plus + Enhanced Support - XG 750 Series Firewall Appliance - Subscription License | 1   | 81,492.16  | 81,492.16 |

<table>
<thead>
<tr>
<th>Contact: Jarkko</th>
</tr>
</thead>
</table>

| Subtotal: $98,650.37 | Sales Tax: (7.75%) $1,329.76 | Total: $99,980.13 |

Quote Valid Until: 02/11/2021

Quote valid for 30 days unless otherwise specified. Email purchase orders to orders@mjp.net or fax to (805)981-3775. Please inspect goods upon receipt. Damage claims must be processed immediately or may not be honored.

Date: ________________

Print Name: ____________________________  
Customer Signature: ______________________

Phone #: 805-981-9511  
Fax #: 805-981-3775  
E-mail: orders@mjp.net  
Web Site: www.mjp.net
GIGAKOM PROPOSAL
for

Rio Elementary School District
470 # 210015067
E-Rate 2021 – 7/1/2021 to 6/30/2022

SPIN # 143027209
FCC # 0011991395
Certified Small Business Micro # 40936
DIR Registration # 1000003984
Contractor License # 910431
CPUC # U-1202-C
FEIN: 50-0026417

Date: 2/16/2021

GigaKOM respectfully requests that the information in this proposal not be used or disclosed, in full or part, for any purpose other than that for which it was originally furnished without prior written permission of GigaKOM.
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1. Cover Letter

February 16, 2021
Rio Elementary School District
1800 Solar Drive
Oxnard, CA 93030

Dear Jarkko Myllari,

GigaKOM thanks you for the opportunity to present our Category 2 E-rate proposal. We have carefully constructed a complete technical solution that will serve your District for many, many years.

GigaKOM is a full-service Information Technology Solutions Provider, as we specialize in full cycle IT Solutions. We have partnered with the industry’s best network and system manufacturers to provide you with cost effective, superior products and services. Our staff is highly qualified and is always available to assist you with any of your technical needs. GigaKOM is your strategic partner and trusted advisor. We will engage with you to create and execute your strategic goals. GigaKOM’s engineers hold the highest level of certifications and training with multiple manufactures including Cisco, HPE, Aruba, Ruckus, Extreme, Microsoft, VMWare, and many more.

GigaKOM is a California Corporation providing IT services and support since 2003. Additionally, GigaKOM is a certified Small Business with the State of California, Department of General Services. We have completed projects from a single-server upgrade to the design and installation of complete data centers.

Thank you for your consideration and the opportunity to partner with you on this E-rate Category 2 Project.

Best Regards,

Dean Kolesar
Account Manager

P 818-588-5188
F 858-565-2453
deankolesar@gigakom.com

GigaKOM
9245 Activity Road
Suite 105
San Diego, CA 92126
www.gigakom.com
2 GigaKOM Contacts

The GigaKOM contacts for this proposal are:

Contacts:

Dean Kolesar
Account Manager
Phone: (818) 588-5188
Fax: (858) 565-2453
dekolesar@gigakom.com

Greg Argendeli
VP Engineering Services
Phone: (858) 769-5403
Fax: (858) 565-2443
arg@gigakom.com

Personal Assigned to this project as leads:

Greg Argendeli: VP Engineering, Cisco CCNA, HPE Aruba Certified, Extreme certified, Ruckus certified
Dragan Ilic: Sr. Network Engineer, CCIE, HPE Aruba Certified, Extreme certified, Ruckus certified
Milos Cucukovic: Sr. Network Engineer, CCNP, CCNA, HPE Aruba Certified, Extreme certified, Ruckus certified

Office Locations

- HQ/San Diego
  9245 Activity Road, Suite 105
  San Diego, CA 92126

- Los Angeles
  9107 Wilshire Blvd. Suite 450
  Beverly Hills, CA 90210

- Northern California
  3511 Thomas Road, Suite 9
  Santa Clara, CA 95054

- Bay Area
  1600 Harbor Bay Parkway, Ste 100
  Alameda, CA 94502

- Central California
  4450 California Ave, Suite 192
  Bakersfield, CA 93309

- Fresno
  1713 Tulare St
  Fresno, CA 93721
3 Introduction – Description of Firm

This proposal is for GigaKOM to assist the school with Category 2 Internal Connections for E-Rate Eligible Network and Telecommunications Systems.

GigaKOM is a full service Information Technology Solutions Provider incorporated in 2003. We specialize in Technology for Education. Our vision is to improve the stability of each and every network we service. We have partnered with the industry’s best network and system manufacturers to provide you with cost effective, superior products and services.

Our staff is highly qualified and is always available to assist you with any of your technical needs. GigaKOM has delivered solutions ranging from desktops, mobile devices, and classroom technology to complete networks and data centers including virtualization. Our solutions ensure access to the vast array of technology resources that are available to improve your District’s efficiency and learning experience. GigaKOM’s engineers hold the highest level of certifications and training with multiple manufactures including Cisco, HPE / Aruba, Aerohive, Ruckus, Microsoft, VMWare, Xirrus and more.

GigaKOM is a California Corporation providing IT services and support since 2003. Additionally, GigaKOM is a certified Small Business with the State of California, Department of General Services.

GigaKOM is an established vendor that has been providing E-RATE and non-E-RATE services for the fifteen years throughout California, utilizing employees that have been in the program since year one (including a former California Certified E-RATE Trainer). We have completed projects from a single-server upgrade to the design and installation of complete school data centers.
4 Experience and Qualifications

GigaKOM is a full service Information Technology Solutions Provider. Our vision is to improve the stability of each and every network we service. We have partnered with the industry's best network and system manufacturers to provide you with cost effective, superior products and services.

Our staff is highly qualified and is always available to assist you with any of your technical needs. GigaKOM has created solutions ranging from desktops to complete networks that ensure access to the vast array of technology resources that are available to improve your business efficiency. GigaKOM's engineers hold the highest level of certification.

GigaKOM has completed multiple enterprise level implementations in all the areas below, as well as technologies not listed. Please see References section for a sample of projects completed.

Systems Integration:

GigaKOM provides professional computer solutions and services to improve the client's technological capabilities.

Infrastructure design and installation, Integration services, and Implementation management are mission-critical to any technology project. GigaKOM integrates these services to provide a single source for all computing needs. Below are samples of the ways that GigaKOM can assist our Education clients.

Local and Wide Area Network (LAN/WAN) Design & Implementation Services:

GigaKOM helps organizations design, install, and maintain enterprise-wide systems for voice, video, and data communications. Utilizing industry standard technology and certified engineers and project managers, GigaKOM works with organizations to ensure stable, robust, and expandable solutions for our client's needs. Network documentation and infrastructure testing capabilities are an integral part of the LAN/WAN services.

Security Services:

GigaKOM provides our clients with the programs and tools necessary to ensure network security at all levels. GigaKOM analyzes, recommends, installs security systems, and assists in establishing policies and procedures to provide the highest level of technology security available. GigaKOM provides an array of security provisions: physical security, desktop provisions, virus protection software, firewalls, intrusion detection systems, and internet filtering capabilities.

Hardware and Software Services:

GigaKOM, through its experience and partnerships, offers a high level of expertise in product selection, purchasing, installation, and maintenance — from desktop computers to the entire network infrastructure. GigaKOM offers a hardware/software asset management and license compliance service.

Cloud Computing, Virtualization and Thin Client:

GigaKOM guides businesses in decision and implementation of Cloud, Virtualization and Thin Client solutions.

Cloud Computing provides for decentralization of hardware, risk and recovery advantages, as well as Access-Anywhere capabilities.

Thin-client technology transforms networks from a collection of decentralized computer devices into a centrally manageable computing environment, providing low-cost, standardized, easily updateable, and centralized systems.
Virtualization provides many benefits including fail-over and redundancy solutions, leveraging hardware utilization, and cost savings in power, facilities and management.

**Network Management and Maintenance:**

GigaKOM provides comprehensive network maintenance solutions client tailored to meet each individual client's network requirements. From hardware warranty programs, to labor support and complete network management programs, GigaKOM has the program and expertise to keep networks running at their optimal capabilities.

GigaKOM wants to be your Partner in Educational Technology. We are certified by all major IT manufacturers and specialize in servicing clients throughout the South Western United States.

**5  Certifications, Training and Specializations:**

For a full list of GigaKOM certified personal please reach out to hr@gigakom.com

Listed are some of our Partner and Certifications

**Cisco**
Company Certification
- Premier Certified Partner

Specializations
- Advanced Unified Communications
- Advanced Security
- Express Foundation
- Cisco Capital Financing
- Cisco Smart Care Services
- Cisco Smart Care

Professional Certification and Training
- CCIE, CCNP, CCDA and more

**Microsoft**
Company Certification
- Authorized Partner

Specializations
- Educational Licensing Authorized

**HPE - Aruba**
Company Certification
- HPE Aruba Gold Partner
- Networking Elite

Specializations
- Public Sector

**VMWare**
Company Certification
- Professional
- Educational Licensing

**Xirrus Wireless**
Company Certification
- Gold Certification

Aerohive Wireless
Company Certification
  • Elite Certified Partner

MileStone
Company Certification
  • Gold Certification

Extreme Networks
Company Certification
  • Gold Certified Partner

- And many more

6  Master Contracts and Purchasing Authorizations:
In order to best serve our Government and Educational clients, GigaKOM has multiple purchasing vehicles available. Our contracts include:


CMAS Contract ID 3-17-70-2346J
  • Cisco Networking Equipment / Services
  • HPE Networking Equipment / Services
  • Aruba Networking Equipment / Services
  • HP Computer Systems / Services
  • Data Communications – Equipment
  • Labor, Technical support and implementation

CMAS Contract ID 3-12-70-2346F
  • Axis

CMAS Contract ID 3-13-70-2346L
  • Aerohive Networks
  • Ruckus Networks
  • Network Security Products / Services
  • Network Systems

CMAS Contract ID 3-19-70-2346N
  • APC products / services
  • Tripp Lite products / services
  • LG Electronics
  • Lenovo
  • Ergotron
  • Eaton
  • Network Systems

CMAS Contract ID 3-18-70-2346M
  • Extreme Networks products / services
  • Network Systems
  • Security products / services
CMAS Contract ID 3-19-70-3644A
- Sonic Wall Networks products / services
- Network Systems
- Security products / services

GSA Schedule 47QTCA-19-D-00MM
- APC
- Ergotron
- HP, HPE, HPi
- Lenovo
- NEC
- Sony
- TrippLite
- Xerox

GSA Schedule GS-35F-0349S
- Cisco Networking Communications
- Hewlett Packard Enterprise
- Hewlett Packard, Inc

WSCA NASPO Contract AR-233
- Cisco Networking Communications
- Cisco Maintenance
- Cisco Services
- Cisco Servers
- Cisco Software

WSCA Contract – HP
- HP ProLiant Hardware
- HP Blade Systems
- HP Storage Products
- HP Printer
- HP Personal Computer Hardware
- HP Services
- HP Accessories

SPURR contract ID #SMC-ER-025
- ApplianceSys CacheBox

Educational Licensing Agreements
- Microsoft
- VMWare

For further information on these contracts please contact your GigaKOM sales representative for terms, conditions and product pricing.

Contracts listed are for reference and referral. Contracts listed may be utilizes at part or all of product and service fulfillment. No bid is considered to be under one or any of the above contracts unless specifically outlined within the purchase agreement and confirmed by both parties. Additional fees may be charged by the Government Agency in association with the contract. Please refer to terms of schedule.
7  Methodology for Providing Services

GigaKOM proposes the following phased approach for new component integration into your network. With this approach GigaKOM will define activities needed to successfully deploy and operate new system(s) and optimize performance during the lifecycle of the solution.

Phase approach includes:
1. Preparation and Response Phase
2. Assessment Phase
3. Implementation Phase
4. Operation and Optimization Phase

Delivery Timetable:
- Hardware - within 14 business days from Client PO
- Installation - based on Client schedule

In Preparation and Response Phase, GigaKOM will respond to client's solution request based on requirements specified and propose a High Level Design and product to address client's needs.

Assessment Phase will determine if the existing system infrastructure, sites, and operational environment are able to support its proposed system.

During the Implementation Phase, GigaKOM will install the new technology into the client's network, ensuring it is integrated without disrupting the network or creating points of vulnerability.

During the Operation and Optimization Phase, GigaKOM will ensure that the newly implemented solution is operating efficiently and is highly available. GigaKOM, at client request, will propose a Maintenance support structure to help ensure that the client's networks are operating at peak performance, resolve problems quickly as they arise, and adapt the architecture, operation, and performance of the network to change.

Preparation and Response Phase:

In this phase GigaKOM will analyze client needs and identify and confirm the product in High Level Design Development. We will list all necessary parts numbers and any additional hardware that will needed to deliver the solution. We will allocate key members of the team trained and certified in the technology (per client requirements).

Assessment Phase:

GigaKOM will prepare for your deployment with a comprehensive site assessment that evaluates the readiness of your current facilities infrastructure to support the new technology. GigaKOM will identify physical, environmental, electrical and procedural modification that should be made prior to implementation. As part of the assessment GigaKOM will provide Assessment Analysis documents for each of the below specified actions with findings and the mitigation plan with any potential costs.

Methodology for Assessment:

Site Readiness Assessment - We will prepare for your deployment with a comprehensive site assessment that evaluates the readiness of your current facilities infrastructure to
support the new technology. You will identify physical, environmental, and electrical modifications that should be made prior to implementation.

There are three activities associated with the site readiness assessment service component.

- Prepare for a site readiness assessment
- Con duct a facility site(s) survey
- Perform a site assessment gap analysis.

The site readiness assessment service component assesses the ability of the client's site facilities to accommodate the new technology system. Following completion of the site survey, you will identify any gaps with site requirements specifications.

**Network Readiness Assessment**: GigaKOM will prepare for your solution deployment by assessing the readiness of your existing network infrastructure and determining any modifications that should be made prior to implementation. The modifications could include physical and logical configurations, solution capacity, quality of service (QoS), and solution resiliency, security, and integration with existing legacy platforms. The network readiness assessment service component assesses the client's existing network infrastructure and applications to verify its ability to support the proposed technology system. This service also analyzes the physical and logical configuration of the network and analyzes network design issues, such as scalability, Quality of Service, network resiliency and security, and the potential effects of integrating the proposed system with existing infrastructure.

**Operations Readiness Assessment**: GigaKOM will prepare for your technology solution deployment with a comprehensive assessment that evaluates the readiness of the people, processes, and tools in your current operations and network management infrastructure for both voice and data to support the new solution. The operations readiness assessment service component assesses the current state of clients' operations and network management infrastructure, including people, processes, and tools, to identify issues and opportunities for improvement.

In addition, the operations readiness assessment identifies issues pertinent to defining, monitoring, and maintaining the proposed system service-level requirements, which are measured through availability, capacity, and security metrics. It also identifies the client's support model and associated skills and knowledge requirements.

- GigaKOM will collect and verify information about current operations support infrastructure
- GigaKOM will identify client support model
- GigaKOM will identify skills and knowledge requirement to support new solution

**Implementation Phase**:  
During the implementation phase, GigaKOM will install the new technology into the client's network, ensuring it is integrated without disrupting the network or creating points of vulnerability.

Steps for Implementation Phase
- Project Planning
- Kickoff
- Staging
- Deployment
  - Core Components Rollout
  - System Integration
- System Migration (as requested per client)
- Training
- Closeout Documentation

Project Planning:
During project planning GigaKOM will develop the project management, escalation, and communication plans, and conduct an internal kick-off meeting.

Kickoff:
During implementation project kickoff GigaKOM will conduct the kickoff meeting with all parties involved in the deployment of system. At the meeting parties will review and confirm implementation milestones, roles, and responsibilities using a project plan, as well as review the escalation and communication plans to ensure everyone is on the same page, and share the plan for leading the project to a successful completion. The District will be provided access to an on-line portal with the ability to view and track the project as phases are planned and implemented.

Staging:
During staging, GigaKOM will stage the communications hardware and software to be installed in the client's network. GigaKOM will test the solution components in a non-production lab environment. After the successful completion of staging, the hardware delivered to the client site and made ready for the implementation phase.

Deployment:
- Core Component Rollout: During core product implementation, GigaKOM will install, configure, integrate, and test the solution components, providing an implemented, production-ready solution, making it available for the integration of existing users and services from existing infrastructure to the new solution.
- Legacy System Integration: The legacy systems as applicable will undergo an integration of the client's network solution components and requires the validation of integration options that are compatible with the new solution. GigaKOM will perform the test and integration between the systems.

Training:
GigaKOM will prepare and conduct end-user training and staff training. GigaKOM will give customized training to each user group according to the staff training plan and train end users only on those features they are allowed to use according to business policy.

Closeout Documentation:
During as built documentation, as the final stage of Implementation phase GigaKOM will compile documentation of the current system in an as built solution binder. In the binder, you will include logical and physical topology maps, IP schemes, serial numbers, application configurations, and legacy migration or integration configurations. Additionally, you will finalize network documentation that reflects as built information for the client, including specific design requirements and configurations.

- Compile documentation into a as built solution binder
  - Logical and physical topology maps
  - Dial plans
  - Serial numbers
  - Legacy configurations
Operation and Optimization phase:

During the operation phase, we will justify client network investment protection by ensuring that the newly implemented solution is operating efficiently and is highly available. During operations setup, we will set up the client to provide operational support to the network, including development of an operational support plan and an Ongoing Support Handoff Kit. Assisting the client in developing processes to manage the system in ongoing operations mode, including system administration and backup, assessment management, and scheduled maintenance is another aspect of the operations setup.

- Develop an Operation Support Plan
- Assist the client in developing process to manage the system

Incident Management: During incident management, we will classify, prioritize, isolate, and resolve incidents and track and monitor incidents. Any required changes to the system are submitted to the formal change management process, and incidents are tracked and managed in a case management system. It is also important to manage real-time incidents with the system components via the incident-management process, which includes multiple levels of support that create and maintain the status of an incident through resolution and closure.

- Classify, prioritize, isolate, and resolve incidents
- Incidents are tracked and managed in case management system - Autotask

Incident Management Steps:
1. Identify Incident
2. Classify and prioritize the incident
3. Isolate the incident
4. Recover from incident outage
5. Validate resolution
6. Track and monitor progress
7. Close the Incident

Support Services

GigaKOM’s delivery of Support Services is dependent on the services required and specified by the client. Based on the services requested, GigaKOM follows the standard Methodologies for delivering the types of services as defined below.

Support Services can include the following components:

- Manufacture maintenance agreements
  - Software Downloads, bug fixes, security patching, and technical
  - Hardware replacement warranties
- Hardware replacement time and materials funding pools.
- Labor based technical support
  - On-site technical support
  - Remote technical support
  - Remediation of technical issues
  - Labor based maintenance of network components to insure equipment E-rates at manufacture and industry specified performance levels.
• Cable plant repair, upkeep, and maintenance

Based on the requested services from the client, GigaKOM would be prepared to meet expected maintenance windows as specified by the school.

For Basic Maintenance involving GigaKOM technical support, we provide a 24x7 contact number as well as a web-portal for the reporting of troubles on a client network.

Manufacture maintenance agreements

GigaKOM has partnered with most network manufactures to provide warranty solutions where available to provide eligible maintenance agreements.

For Maintenance agreements, GigaKOM will work with the district to verify eligible equipment identification, validate warranty levels and any End-of-support issues. GigaKOM will procure the maintenance contract with the manufacture and insure warranty is provided under the District’s name and copies of the contract will be provided to the district.

For ineligible components or services, including Hardware warranties, GigaKOM will identify such components to the District and provide the District options to procure these services outside of E-rate funding.

Hardware replacement time and materials funding pools.
Within E-Rate guidelines certain funding is available for time and materials repair and replacement for the maintenance and upkeep of eligible equipment. Where appropriate GigaKOM will work with District to identify the eligible equipment.

Labor Based Technical Support:

Labor based technical support solutions are available to provide On-site technical support, remote technical support, remediation of technical issues designed to maintain eligible network components to insure equipment E-rates at manufacture and industry specified performance levels.

Our Solutions provide:
• Access to qualified technical assistance
• Ongoing operating system software updates and upgrades
• Systems diagnostics and remediation on select devices
• On demand and scheduled on site technical support

To be scheduled with GigaKOM and the client, based on recommendations from GigaKOM, we provide solutions that include:
• Network Device Configuration Backup
• Scheduled Network Software Upgrades
• Network Device IOS and Enhancement Review
• Weekly Windows Server Security and Health Check
• Server Operating System and Security Patching

GigaKOM Standards for Performance
• Initial Engagement and Yearly Network Discovery and Mapping
For all activity performed on a network, status reports of actions taken and tasks completed are provided.

Network Restoration Process

Client desires the support and restoration of Network down problems caused by E-rate eligible equipment or cable plant.

Description: The following activities will be done by the GigaKOM over the term of the project as services are required.

1) Receive incident or request notification from Client personnel. This notification will come from the Client personnel who receive and respond to the initial problem call from the end user, and will only be forwarded to the GigaKOM technicians when it appears to be related to E-Rate eligible equipment.

2) Record all problem and request tickets in the GigaKOM ticket management system.

3) Perform "second level" incident and request handling using GigaKOM remote engineers. If necessary, we will dispatch a local GigaKOM field engineer. Additional engineers will be dispatched as needed to meet the service response requirement and will be dispatched immediately for more critical network down situations.

4) Provide "ownership to resolution" of GigaKOM handled incidents, report on the progress of problem resolution, confirm resolution of the incident with Client personnel, and log final resolution. Please note that in accordance with SLD guidelines, GigaKOM can provide eligible maintenance services as long as the equipment at issue is thought to be eligible. If the issue is determined to be caused by ineligible equipment, this will be reported back to Client personnel, and further work must be handled through Project Change Control.

5) Prioritize activities in accordance with documentation and procedural standards developed by GigaKOM and agreed to by Client.

6) Coordination and scheduling of GigaKOM resources.

Clients under a labor-based maintenance contract will be covered under the below Billing and Service Delivery Schedule unless specifically altered under contract.
**Response Times and Escalation Schedule**

<table>
<thead>
<tr>
<th>Priority</th>
<th>Description</th>
<th>Response Times</th>
<th>Escalation Policy</th>
<th>Billing Rate for Services</th>
</tr>
</thead>
</table>
| Critical (Priority 1)  | Network down or critical impact to business operations. GigaKOM and end user will provide full-time resources to the situation resolution | **1 Hour:** Diagnostics begin  
**2 Hour:** technician assigned  
**Next Business Day or better:** on-site dispatch if necessary | 1 Hour: Service Supervisor  
8 Hours Director of Operations  
24 Hours: President / CEO | Critical tickets are billed double rate with a minimum 2 hour billing.  
Standard labor terms apply

| High (Priority 2)      | Operations of a Network are severely degraded; client business operations are negatively impacted. GigaKOM and end user will commit full-time resources during normal business hours to address situation. | **2 Hour:** Diagnostics Begin  
**4 Hours:** Technician assigned  
**Next Business Day on-site dispatch if necessary** | 4 Hour: Service Supervisor  
24 Hours: Director of Operations  
48 hours: President / CEO | High priority tickets are billed at a one and a half (1 ½) rate with minimum 2 hour billing.  
Standard labor terms apply

| Medium / Normal (Priority 3) | Operational performance of the network is impaired. Business functions remain functional. GigaKOM and end user are willing to commit resources during standard business hours to | **4 to 8 Hours:** diagnostics and technician assigned  
**On-site dispatch (if required) as scheduled with End User.** | 24 Hour: Service Supervisor  
48 hours: Director of Operations  
72 Hour: Department Manager | Billing rate as quoted.  
Standard labor terms apply |
| Low (Priority 4) | Assistance or information requested. Typically product capabilities, installation or configuration issues. | 8 Hour: Initial response. | 72 Hours: Service Supervisor | Billing rate as quoted. Standard labor terms apply |

(all times listed are based on standard working hours)
The clock starts on all issues once the support request has been added to our Autotask ticketing system.

II Definitions:

The service priority Critical, High, Medium, or Low is set at the initiation of the ticket and remains at that level through completion

- Critical Priority is defined as a complete network down event or an event that has a critical impact to business operations. GigaKOM may assign multiple concurrent resources to critical events. The client may request the ticket to be assigned to this priority based on the client’s business objectives.

- High Priority is defined as an event where operations of a network are severely degraded and business operations are negatively impacted. GigaKOM may assign multiple, concurrent resources to critical events. The client may request the ticket to be assigned to this priority based on the client’s business objectives.

- Medium Priority is defined as an event that impairs the operational performance of the network, business operations remain functional but may be degraded. GigaKOM and the client are willing to commit resources during normal business hours to restore service. Unless otherwise requested by the client, this is the default level for all service tickets.

- Low Priority is defined as a general assistance or informational request. Network Performance degradation is negligible. This level of service is most commonly associated with initial installation or configurations tickets. The client may request the ticket to be assigned to this priority based on the client’s business objectives.

III Standard Labor Terms

Travel: Not billed unless specified in contract.
Standard: All billing in 1/2 hour increments unless otherwise specified
Critical Priority: 2.0 x rate, 2 hour minimum billing
High Priority: 1.5x rate, 2 hour minimum billing
Overtime: 1.5 x rate, 1 hour minimum billing
Weekend: 1.5 x rate, 2 hour minimum billing
Holiday: 2.0 x rate, 4 hour minimum billing

Coverage
Standard: 8:00am to 5:00pm Monday through Friday PST
Overtime: Monday through Friday 5:00pm to 8:00am the following day
Weekend: Friday 5:00pm to 8:00am Monday
Holiday: 5:00pm prior day to Holiday to 8:00am the day after the holiday

Holidays
A fee of $250 will be assessed for client cancellation of dispatched engineer, or client not being ready.

IV Billing Information

GigaKOM will invoice labor against the contract based on contract term or on a weekly basis. Failure to pay invoices may lead to delays or suspension of GigaKOM services.

Hours used against a contact will be tracked by GigaKOM and will be available to client upon request. In certain instances, GigaKOM may exceed the contracted hours in the delivery of service. GigaKOM will invoice any additional hours at standard rate and will provide notice to the client when overages occur. Once identified, GigaKOM will work with client to establish a change order or new contract for continuing services.

Standard Rates:

Labor Rate:

<table>
<thead>
<tr>
<th>LEVEL</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Network Architect onsite work</td>
<td>$225.00</td>
</tr>
<tr>
<td>Network Architect remote work</td>
<td>$225.00</td>
</tr>
<tr>
<td>Sr. Network Engineer onsite work</td>
<td>$210.00</td>
</tr>
<tr>
<td>Sr. Network Engineer remote work</td>
<td>$185.00</td>
</tr>
<tr>
<td>Network Engineer onsite work</td>
<td>$200.00</td>
</tr>
<tr>
<td>Network Engineer remote work</td>
<td>$150.00</td>
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<tr>
<td>Network Technician onsite work</td>
<td>$100.00</td>
</tr>
<tr>
<td>Network Technician remote work</td>
<td>$85.00</td>
</tr>
</tbody>
</table>
V Responsibilities and Assumptions

- Client to provide access to systems and facilities to facilitate work.
- Client to provide GigaKOM with access to all equipment covered under this agreement. If such access is not provided, GigaKOM will have reduced or limited ability to address problems and provide resolution.
- Client to provide necessary user names and passwords where applicable.
- Client will identify at least one person to work with GigaKOM throughout the service request. This person will communicate with GigaKOM and provide information on a timely basis.
- For critical and high priority issues, client will provide an escalation / alternate contact to issue timely communications and resources.
- For critical priority issues, client is committed to working with GigaKOM on a 24-hour basis, if required, through problem resolution.
- Client is responsible for providing a contact who is knowledgeable to the technical aspects of the problem.
- Client to provide GigaKOM with a list of key personnel and contact information including after hours and escalations / approvals.
- Client is responsible for having vendor / manufacture service support agreements necessary to maintain, trouble shoot and repair hardware and software issues.
- Client will provide service provider account numbers, circuit ids, contacts and contract information where necessary to facilitate service delivery or resolution.
- Client to provide a list of all contract service agreements, contact names, contact numbers and contract numbers for all service agreements to be managed by GigaKOM.
- Client to provide any additional information required by GigaKOM.
- Client to provide all necessary supplies and accessories, attachments or other devices incidental to the service.
- Client is responsible for data, backups and / or migrations of data. GigaKOM is NOT responsible for the loss of client data during remediation or migration processes.
- Client is responsible for all necessary permits, licenses or authorities necessary for the provisioning of services.
- Client will be responsible for additional materials, equipment, or loaner materials costs necessary to facilitate problem resolution.
- GigaKOM engineers obey all traffic, travel, and safety regulations.

GigaKOM shall not be responsible for service or Service Level Agreement degradation delays due to the lack of client compliance with the above items.
8 Universal Service Program Restrictions and Invoicing

The Universal Service program has a number of restrictions on the use of the funds in order to collect discounts. The following restrictions are required for the district to receive the discounts on these services.

- Services and / or products will be limited to only those dealing with technical support of telecommunications and internal connections as specified in the latest version of FCC Document CC Docket No. 96—45 Schools and Libraries Eligibility List. Or the latest rules posted on the SLD web site (http://www.sl.universalservice.org). Any services and / or products not covered on the eligibility list must be covered under a separate contract and invoice.

- The services and / or products for which support is sought must be the delivery of services to the classrooms or other places of instruction at schools and libraries that meet the statutory definition of an eligible institution. Discounts are not available for internal connections in non-instructional buildings of a school or school district, or in administrative buildings of a library, to the extent that a library system has separate administrative buildings, unless those internal connections are essential for the effective transport of information to an instructional building of a school or to a non-administrative building of a library. 47 C.F.R. § 54.506

- All services / products must be performed / supplied during the respective E-Rate funding year.

- GigaKOM is experienced, competent and complies with all USAC and SLD policies, programs and requirements for invoicing and billing.

9 Special Notes and Conditions

Unless otherwise specified within the client bid or RFP, all implementations are based on a single deployment and installation. Additionally, it is assumed that all work and facilities will be done and available during normal working hours. Should multiple deployments be required, or sites and facilities not be available, additional fees may be applied.

GENERAL EXCLUSIONS

- Unless identified previously within the scope of work, this proposal is not inclusive of fire penetration sleeves, conduit, concrete cores and/or roof penetrations. If required for installation, additional charges will apply.

- Unless identified previously within the scope of work, GigaKOM will install racks in specified locations and in the appropriate manner. Additional charges will apply if the location is not structurally compliant with the installation requested and facilities work is needed.

- Unless identified previously within the scope of work, all existing conduit is expected to be free and clear of debris with an appropriate pull string provided. Additional charges will apply for debris removal or the fishing of conduit.

- Unless identified previously within the scope of work, this proposal is not inclusive of the removal and replacement of furniture during the installation, additional charges will apply, if necessary.

- Unless identified previously within the scope of work, this proposal is based upon normal working hours and does not included weekend or overtime. If weekend or overtime hours are required for this project, additional charges will apply.

- Unless identified previously within the scope of work, this proposal is not inclusive of a Lift rental. If a Lift is required, additional charges will apply.

- Unless identified previously within the scope of work, this proposal is not inclusive of additional labor time required for clean room environments. If clean room environments require special clothing, cleaning of tools, etc, additional charges will apply.

- Unless identified previously within the scope of work, this proposal is not inclusive of installing horizontal cable in a "sequential-by-building" fashion. If a "sequential-by-building" installation is required, this must be identified prior to cable installation and will require additional charges.
GIGAKOM STANDARD TERMS AND CONDITIONS

GigaKOM, Inc., a California corporation ("Company"), is a reseller of certain third-party enterprise infrastructure hardware and software equipment ("Equipment") and provides installation, integration, maintenance support and other services ("Services"). The terms and conditions set forth in this document ("Terms and Conditions") shall govern the purchase of any Equipment for, and the provision of Services to, customers of Company ("Customer") pursuant to an estimate or other price quote ("Estimate") generated by Company and approved by Customer.

Application and Interpretation of Terms and Conditions. These Terms and Conditions shall supplement the Estimate. If there is a conflict between the Estimate and these Terms and Conditions, the Estimate shall control. The provisions of the Estimate and these Terms and Conditions supersede any and all prior negotiations, proposals, and agreements, whether written or unwritten, between Customer and Company. No subsequent change in, addition to, or waiver of, these Terms and Conditions or the Estimate shall be binding on Company unless approved in writing by an authorized representative of Company.

Risk of Loss or Damage to Equipment. Company shall assume the risk of loss of, or damage to Equipment purchased under an Estimate until a carrier has received the shipment pursuant to a bill of lading (f.o.b. shipping point), at which time Customer assumes all risk of loss or damage to the Equipment. Equipment may not be returned except in accordance with the Equipment warranty. If Company, in its discretion, agrees to return Equipment not subject to a warranty claim, Customer shall be responsible for all costs of return.

Inspection and Acceptance of Equipment. Inspection and acceptance of Equipment shall be performed by Customer upon delivery to Customer. If Customer fails to object in writing to any item of Equipment at delivery, Customer shall be deemed to have accepted delivery of all such items.

Payment Terms. Payment shall be due as described in the Estimate and Invoice. Prices shown in the Estimate may not include all sales or other taxes imposed on the sale of goods and services. Taxes now or hereafter imposed upon sales or services shall be added to the price set forth in the Estimate. Customer agrees to reimburse Company for any such tax or provide Company with acceptable evidence of tax exemption.

Late Payment Charges. If Customer fails to make any payment when due, Company may upon written notice to Customer: (a) delay delivery of any Equipment or suspend the performance of Services until such terms are met; and/or (b) cancel any order for Equipment then outstanding and receive reimbursement for cancellation; and/or (c) pursue any other remedies available at law or equity. Company may charge and Customer agrees to pay a finance charge of 1-1/2% per month on the unpaid balance of overdue amounts or the maximum allowable by law, whichever is less. Company shall have no liability whatsoever to the Customer for any costs or damages as a result of such termination or suspension caused by any failure by Customer to make payment when due.

Changes to Scope of Services. Unless otherwise stated in the Estimate, the price set forth in the Estimate is a good faith estimate based on the information received through the date of the Estimate and may change based on updated

HQ: 9245 Activity Road, Suite 105 | San Diego, CA 92126 | Phone: 858-769-5408 | Fax: 858-565-2453
information. Any price changes shall be communicated to Customer through a revised Estimate. If Company provides Customer a revised Estimate which Customer disapproves, then Company may terminate Services with respect to the original Estimate. If the Services are terminated, Client shall remain obligated to pay Provider for Services actually rendered and Equipment purchased. Changes requested by Customer to the scope of work set forth in an Estimate must be communicated in writing to Company and Company will then have the right to charge for additional services at Company's then current rates. For each change order, a new Estimate will be generated by Company and approved by Customer.

Equipment Warranty. Company warrants that the Equipment shall be free from defects in materials and workmanship for 90 days from the date the Equipment is delivered. The foregoing warranty shall not apply to any Equipment which is not stored, handled, installed or used by persons other than Company personnel in strict accordance with manufacturer or Company specifications and instruction manuals, or which is altered without Company's express consent, or which has been subject to misuse, negligence or accident. Company's sole obligation shall be to replace or repair defective Equipment covered by this warranty provided that Customer notifies Company of such defect in writing within the 90 day warranty period set forth above. Customer hereby agrees that the replacement or repair of defective Equipment shall be Customer's sole remedy in the event of a breach of warranty and shall be in lieu of any other remedy. Except as expressly set forth in this Paragraph, Company makes no warranties relating to the Equipment, whether express, implied or arising by operation of law (including, without limitation, the warranty of merchantability or fitness for a particular purpose).

Services Warranty. Company warrants that all Services shall be performed in a workmanlike manner and in conformance with generally accepted industry standards prevailing at the time the Services are performed. Any liability of Company with respect to the performance of Services under any Estimate or under any warranty, negligence, strict liability or other theory will be limited exclusively to product replacement so long as the replacement product provides substantially the same or better functionality as required by the Estimate; provided, however, if, in Company's opinion, replacement is infeasible or impractical, to a refund of the fees paid to Company for the particular Services which do not conform to the warranty set forth in this Paragraph. Except as expressly set forth in this Paragraph, Company makes no warranties relating to the Services, whether express, implied or arising by operation of law (including, without limitation, the warranty of merchantability or fitness for a particular purpose).

Limitation of Liability. Customer waives any right of recovery against Company and shall not hold Company liable or responsible to Customer for any claims, demands, actions, liabilities, losses, costs or expenses (including, without limitation, attorneys' fees or costs) by or due to third parties ("Claims") suffered by Customer, directly or indirectly relating to or arising from the purchase or use of the Equipment or any Services provided by Company, except to the extent Company is adjudicated to be actively negligent in connection therewith. In NO EVENT SHALL COMPANY BE LIABLE FOR COLLATERAL, CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES (INCLUDING, WITHOUT LIMITATION, DAMAGES FOR PROPERTY LOSS, PHYSICAL INJURY OR DEATH, LOSS OF BUSINESS PROFITS, BUSINESS INTERRUPTION, OR LOSS OF BUSINESS INFORMATION), HOWEVER CAUSED AND ON ANY THEORY OF LIABILITY, ARISING OUT OF OR CONNECTED IN ANY WAY WITH THE EQUIPMENT PURCHASED AND/OR INSTALLED OR ANY OTHER SERVICE PROVIDED PURSUANT TO ANY ESTIMATE, EVEN IF COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. IN ADDITION, IN NO EVENT SHALL COMPANY BE LIABLE WITH RESPECT TO (A) ANY EQUIPMENT PURCHASED AND INSTALLED, FOR ANY AMOUNTS IN EXCESS OF THE AMOUNTS ACTUALLY PAID BY CUSTOMER TO COMPANY FOR SUCH EQUIPMENT AND (B) WITH RESPECT TO ANY SERVICES, FOR ANY AMOUNTS IN EXCESS ACTUALLY PAID BY CUSTOMER TO COMPANY FOR SUCH SERVICES (AND WITH RESPECT TO ANY LIABILITY FOR ANNUAL MAINTENANCE SERVICES, COMPANY'S LIABILITY SHALL NOT EXCEED THE ANNUAL MAINTENANCE FEE ACTUALLY PAID TO COMPANY FOR THE YEAR IN WHICH SUCH LIABILITY AROSE).

Insurance and Bonding. Company shall maintain, at all relevant times, liability insurance coverage for bodily injury, death, and property damage in an amount no less than One Million Dollars ($1,000,000.00). If required by Customer, Company shall furnish Customer, in a form satisfactory to Customer, full and duly executed Performance and Payment Bonds, underwritten by a surety or sureties satisfactory to the Customer, in the amount requested by Customer, provided that all costs of such bond(s) to be paid directly by Customer.

Ownership of Equipment/ Liens. Company shall retain title to all Equipment delivered to Customer until final payment for same is received. Company may retrieve from the Customer's premises any Equipment delivered if payment has not been timely tendered. Company may file a lien within 90 days after furnishing Equipment or Services to Customer as long as preliminary lien notice is sent to Customer under the provisions of the Construction Lien Law of the state where services are rendered.

Force Majeure. Company shall not be liable for delays in delivery or failure of items to be available due to causes beyond its reasonable control, such as acts of God, acts or omissions of suppliers and manufacturers, acts or omissions of Civil and Military Authority, fires, strikes, floods, wars (whether declared or undeclared), or any other cause beyond its reasonable control.

Arbitration. All claims, disputes, and other matters in question arising out of, or relating to, the purchase of Equipment, the installation and/or maintenance of Equipment, any other services described in the Estimate or those Terms and Conditions (including whether such matter is arbitrable) collectively, "Claims") shall be decided by arbitration in San Diego County before a single arbitrator in accordance with the Commercial Arbitration Rules of the American Arbitration Association, who shall also act as the arbitrator for such Claim. The award rendered by the arbitrator shall be final, and
judgment may be entered upon it in accordance with applicable California law. The costs of arbitration, including administrative fees, fees for a record and transcript, and the arbitrator’s fees, shall be borne by the non-prevailing party (as determined by the arbitrator). Notice of the demand for arbitration shall be filed in writing with the other party and with the American Arbitration Association. The demand for arbitration shall be made no later than six (6) months after the circumstances which are the basis of the Claim have arisen.

Miscellaneous Provisions. These Terms and Conditions shall be governed by and construed according to the laws of California. If any provision of these Terms and Conditions is held invalid or unenforceable, it shall be so held to the minimum extent required by law and all other provisions shall remain valid and enforceable. The exercise of any remedy herein shall be without prejudice to any other right or remedy available to either party. No agency, employment agreement, joint venture, or partnership is created between the parties and neither party shall be deemed to be an agent of the other nor shall either party have the right, power or authority to act for the other in any manner or to create any obligations, contracts, or debts binding upon the other party. The failure of Company to insist on strict performances of any of the provisions contained herein shall in no way constitute a waiver by Company or any of the other provisions or subsequent default by Customer in the performance of or compliance with any of these Terms and Conditions set forth herein.

10 References

Below is an abbreviated list of similar support provided to K-12 clients

National School District, National City, CA
Joe Ferris, IT Supervisor, (619) 336-7783, pe.ferris@national.k12.ca.us
- Designed and installation of a central data center at the district office.
- Equipment network upgrade LAN / WLAN District Wide for multiple refresh cycles
- Cabling infrastructure design, installation, modifications and support.
- Network maintenance including hardware warranties, equipment support over multiple years

Calexico Unified School District, Calexico, CA
Eduardo Perez, Director of IT, (760) 768-3888, eduardop@calexico.k12.ca.us
- Designed and installation of a central Data Center at the district office
- Server virtualization and domain services district wide
- Entire Network upgrade LAN / WLAN including over multiple refresh cycles
- Cabling infrastructure design, installation, modifications and support.
- Network maintenance including hardware warranties, equipment support over multiple years
- IP Video Surveillance design and Installation

San Pasquall Valley Unified School District, Winterhaven, CA
Kish Curtis, Business Director, (760) 572-2222 x2092, kcurtis@spvusd.org
- District-wide Cisco Hosted VoIP HCS VOIP Deployment
- Entire Network LAN/WLAN upgrade including over multiple refresh cycles
- Server virtualization and domain services district wide
- Cabling infrastructure design, installation, modifications and support.
- Network maintenance including hardware warranties, equipment support over multiple years

Arts in Action Charter, Los Angeles, CA
Stephanie Conde, Director, (323) 266-4371, stephaniec@artsinactioncharter.org
- Entire Network upgrade LAN / WLAN
- Cabling infrastructure design, installation, modifications and support
- Network maintenance including hardware warranties, equipment support over multiple years
Merced County Office of Education, Merced, CA
Dick Chai, Network Manager, (209) 381-6699, DChai@mcoe.org
- Network upgrade and warranty over multiple years County wide
- Support for multiple agencies

Mountain View School District, El Monte, CA
Andres Antilites, IT Support Services, +1 (626) 652-4027, aantilites@mtview.k12.ca.us
- District-wide hosted VOIP Cisco HCS Hosted VoIP deployment- over 1200+ seats
- Entire Network upgrade LAN / WLAN including over multiple refresh cycles
- Network maintenance including hardware warranties, equipment support over multiple years

Aspire Schools, Oakland, CA
John Hicks, IT Manager, (510) 434-5509, John.Hicks@aspirepublicschools.org
- Cabling infrastructure design, installation, modifications and support state wide locations
- Network upgrade LAN / WLAN

Alameda Unified School District, Alameda, CA
Rob van Herk, Director IT, (510) 337-7000 x77140 , rvanherk@alamedausd.org
- Cabling infrastructure design, installation, modifications and support.
- Network Equipment Refresh and Installation District Wide

SIATech, San Diego, CA
Mark Kiker, CTO, (760) 631-3421, Mark.Kiker@siatech.org
- Network Equipment Refresh and Installation over multiple stet sites
- Network maintenance including hardware warranties

Orange Unified School District, Orange, CA
Tam Nguyen, Director IT, (714) 628-4550, tam.nguyen@orangecusd.org
- Network Equipment Refresh and Installation District Wide

Santa Maria Joint Union High School District, Santa Maria, CA
Lazaro Sanchez, IT Services, (805) 922-4573, lsgsanchez@smjuhsd.org
- Network Equipment Refresh and Installation District Wide

Imperial County Office of Education, Imperial, CA
Luis Wong, CTO, (760) 312-6464, luis.wong@k12hse.org
- Equipment network upgrade LAN / WLAN District Wide for multiple refresh cycles
- Cabling infrastructure design, installation, modifications and support

St John the Baptist School, El Cerrito, CA
Chad Zullinger, Assistant Principal, (510) 234-2244 x2255, czullinger@cso.org
- Equipment network upgrade LAN / WLAN District Wide for multiple refresh cycles
- Cabling infrastructure design, installation, modifications and support
- IP Video Surveillance design and Installation
National School District  
1500 N Avenue National City, CA. 91950

August 7th, 2018

Andrej Komatina  
GigaKOM  
3615 Kearny Villa Road  
Suite 201  
San Diego, CA. 92126

Dear Andrej Komatina,

On behalf of the National School District, we would like to take this opportunity to thank you and your entire staff for the excellent job you have done in providing support for our Cisco products through your CareKOM maintenance program and MoniKOM network monitoring solution.

Your project managers and engineers have worked tirelessly to provide our students and staff with a solution that meets our immediate needs and will also grow with our future requirements. Your response times have been stellar and the GigaKOM team has always exhibited consistent, excellent customer service over the years. Greg Argendelli, Sasha Krestich and the rest of your team are extremely knowledgeable and always a pleasure to work with.

Thank you again for the professionalism and the expertise you have brought to our district, staff and students. You have proved to be a valuable partner to the National School District and we look forward to many more successful years in partnership.

Sincerely,

Joe Ferris

NSD Technology Services Supervisor
August 7, 2018

The Calexico Unified School District would like to thank you for the service you provided on the Aerohive Access Points project. The district-wide project was successful and completed within a timely manner. GIGAKOM was responsive throughout the project. Employees were always extremely professional in their communications with the district.

GIGAKOM has done a very good job and I would be happy to recommend your services to other organizations.

Thank you,
Eduardo Perez
From: Lazaro Sanchez
Date: August 29, 2018

GigaKOM was an excellent company to team up with, our school district had a strict requirement for e-rate purchases. GigaKOM’s sales team understood our needs and went above and beyond to acquire our core equipment. GigaKom’s install team composed of Chi and Sasha was greatly balanced. Their work was energizing and they were extremely motivated, personally committed to the job. During their three-day sting at SMUHSD they worked long hours and made strides every day. Working with their team was an optimal experience, their dedication and promptness was refreshing. They were very knowledgeable in their field and able to conform to our needs. Thank you guys!

Thanks,

Lazaro Sanchez
Computer Network Tech II
Service Request help@smjuhsd.org
Santa Maria Joint Union High School District • 2560 Skyway Dr. • Santa Maria • 93454 • CA
11 Compliance Documents

- Business License
- Contractor's License
- Summary of Insurance
- Small Business Certification
- FCC Green Light Status
- SPAC 2020
- PWC Registration
Contractor's License Detail for License # 910431

DISCLAIMER: A license status check provides information taken from the CSLB license database. Before relying on this information, you should be aware of the following limitations. (hide/show disclaimer)

- CSLB complaint disclosure is restricted by law [R&P 741.4]. If this entity is subject to public complaint disclosure, a link for complaint disclosure will appear below. Click on the link or button to obtain complaint and/or legal action information.
- Per R&P 7071.17, only construction related civil judgments reported to the CSLB are disclosed.
- Arbitrations are not listed unless the contractor fails to comply with the terms of the arbitration.
- Due to workload, there may be relevant information that has not yet been entered onto the Board's license database.

Business Information

GIGAKOM
3615 KEARNEY VILLA ROAD_201
SAN DIEGO, CA 92123
Business Phone Number: (858) 765-5408

Entity: Corporation
Issue Date: 02/08/2008
Expire Date: 02/28/2022

License Status

This license is current and active.

All information below should be reviewed.

Classifications

C-7 - LOW VOLTAGE SYSTEMS
Certification Profile
State of California Certification

Certification ID: 40936

Legal Business Name
GIGAKOM

Doing Business As (DBA) Name1
GIGAKOM

Address
3615 Kearny Villa Road
Suite 201
SAN DIEGO
CA 92123

Email
goveplace@gigakom.com

Total Number of Employees
12

Business Types
Construction, Service

Service Areas

Active Certifications

<table>
<thead>
<tr>
<th>Certification Type</th>
<th>Status</th>
<th>From</th>
<th>To</th>
</tr>
</thead>
<tbody>
<tr>
<td>SB</td>
<td>Approved</td>
<td>06/16/2020</td>
<td>06/20/2022</td>
</tr>
</tbody>
</table>
### Red Light Display System

Status: Green

You have no delinquent bills which would restrict you from doing business with the FCC.

The Red Light Display System checks all EINs associated with the same Taxpayer Identification Number (TIN). A green light means that there are no outstanding delinquent non-tax debts owed to the Commission by any EIN associated with the recipient’s TIN. The Red Light Display System was last updated on 10/23/2013 at 4:39 AM; it is updated once each business day at about 7 a.m. ET.

---

**Customer Service**

Red Light Display System: Call (888) 680-3361, option 6, 7 a.m. to 7 p.m. (Mon., Tues., Wed., Fri.) and 8 a.m. to 4 p.m. (Thurs.)

---

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
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</thead>
<tbody>
<tr>
<td>Name</td>
<td>GIGAKOM</td>
</tr>
<tr>
<td>EIN</td>
<td>812007505</td>
</tr>
<tr>
<td>Status</td>
<td>Authorized to Continue</td>
</tr>
<tr>
<td>Due Date</td>
<td>July 1, 2021 to July 30, 2021</td>
</tr>
</tbody>
</table>

**Address:**

City: San Diego
Zip Code: 92126

**Telephone:**

Area Code: 858
Telephone Number: 769-5408
Fax: 565-2453

---

Do not write in this space.
GIGAKOM

Detail:
Registration Number: 1000003984
Status: Active
CSLB Number: 910431
Legal Entity Type: Corporation
Mailing Address: 4364 BONITARD, #494
                  BONITA
                  CA 91902
                  San Diego
                  Consultant
                  akgigakom.com

County:
Craft:
Email:

Registration History
Effective Date    Expiration Date
7/1/2019          5/30/2022
6/28/2018         5/30/2019
6/7/2017          6/30/2018
6/1/2016          6/30/2017
7/10/2015         6/30/2016
12/15/2014        6/30/2015
12 Pricing

This section is proprietary and confidential

- Pricing is based on volume pricing and any changes may result in price change and additional shipping charges.
- Project performance and payment bond might not be included in the price, if requested they will be added as a line item on the total awarded amount.
- GigaKOM recommends at least 10% contingency for project for any unforeseen add, move and changes.
- GigaKOM recommends at least 25% contingency for possible China tariff charges.
- Sales Tax is estimated amount at the time of this proposal, actual sales tax will be calculated upon order execution.
- Eligible Products/ Services: GigaKOM is not an erate consultant for eligibility please verify with your consultant or with USAC.
- Products provided are original products.

Due to size GigaKOM is providing links to Product Specifications:


---

**GIGAKOM**
9245 Activity Road, Suite 105
San Diego, CA 92126
Phone: 818-588-5188 Fax: 858-565-2443

**Bill To:**
Jarkko Myllari
Rio Elementary School District
2500 E Vineyard Ave
Oxnard, CA 93036
Phone: (805)485-3111
Email: jmyllari@rioschools.org

**Ship To:**
Jarkko Myllari
Rio Elementary School District
2500 E Vineyard Ave
Oxnard, CA 93036

**E2021 - D1021BA**
- Firewall
  Number: 3506
  Date: 02/16/2021

<table>
<thead>
<tr>
<th>Item #</th>
<th>Mfr. Part</th>
<th>Description</th>
<th>Price</th>
<th>Qty.</th>
<th>Extended</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>FPR4110-NGFW-K9</td>
<td>Cisco Firepower 4110 NGFW Appliance, 1U, 2 x NetMod Bays Mfr: Cisco</td>
<td>$41,958.02</td>
<td>1</td>
<td>$41,958.02</td>
</tr>
<tr>
<td>2</td>
<td>L-FPR4110T-TMC-3Y</td>
<td>3 year license option - Cisco FPR4110 Threat Defense Threat, Malware and URL 3Y Subs Mfr: Cisco</td>
<td>$69,906.44</td>
<td>1</td>
<td>$69,906.44</td>
</tr>
<tr>
<td>3</td>
<td>CON-SSSNT-FPR4110N</td>
<td>Extended service support agreement – CON-SSSNT-FPR4110N Mfr: Cisco</td>
<td>$6,312.10</td>
<td>1</td>
<td>$6,312.10</td>
</tr>
</tbody>
</table>
| 4      | Installation & Configuration | This quote includes installation and initial configuration of the following:
(1) Firewall(s)
Mfr: GigaKOM
4 item(s) | $1,501.79 | 1 | $1,501.79 |

**Sub-Total** $119,678.35

**Tax @ 7.75%** $3,251.75

**Freight** as applicable

---

HQ: 9245 Activity Road, Suite 105 | San Diego, CA 92126 | Phone: 858-769-5408 | Fax: 858-565-2453
Quote Valid Until: 07/01/2021

Payment Details
Pay by: Company PO
Payment Term 30 days

Terms and Conditions
SPIN: 143027209, FCC # 0011991395, Certified Small Business – Micro # 40936,DIR Registration: 100003984
1. All areas of Hand holes/ maintenance holes and conduit pathways must be provided and accessible at time of work.
2. Work shall be performed during normal business hours unless specified in the contact SOW. Additional charges for after hour / holiday work might apply
3. Parking on site shall be provided by client at no cost to GigaKOM.
4. Client will provide free and clear access to all working areas.
5. An onsite contact and access must be provided to GigaKOM prior to job site arrival.
6. Any down time resulting from the lack of access or client required information, equipment is not the responsibly of GigaKOM and is billable.
7. A $250 fee will be billed to client for missed appointment, or site not ready for installation. Also $150 will be billed for additional dispatch.


—ANY WORK NOT INCLUDED IN THIS ESTIMATE WILL BE BILLED AS TIME AND MATERIAL, INCLUDING ANY ADDITIONAL LABOR OUTSIDE OF SERVICES SPECIFIED ABOVE, CONSULTING, ETC. Please refer to GigaKOM Terms and Conditions, Billing and SLA for rates: PLEASE WORK WITH YOU ACCOUNT MANAGER ON CHANGES.

The price set forth above is a good faith estimate based on the information received through the date of this Estimate and may change based on updated information. Any price changes shall be communicated to customer through a revised Estimate. This Estimate is valid for 30 days from the day of issue. GigaKOM WILL BILL IN PROGRESS INVOICES. HARDWARE AND SOFTWARE WILL BE BILLED UPON ARRIVAL on customer site or at GigaKOM whichever occurs first. Additional training or Professional Services can be provided at our standard rates. Shipping charged may apply to all orders. Shipping Charges are estimates and will be billed at actual amount if higher. Payment Details Past due amounts subject to finance charges* Customer shall reimburse all costs incurred in collecting past due amounts* See GigaKOM Standard Terms and Conditions.

For Clients that utilize USAC SLD funding, GigaKOM will, based on agreement, invoice SLD for discounted portion. In case SLD denies payment or SLD does not pay within 90 days, Client will be responsible for full amount. Thank you for your business

Prepared by: Dean Kolesar
Email: deankolesar@gigakom.com
Phone: 818-568-5188
9.6
Agenda Item Details
Meeting Mar 17, 2021 - RSD Regular Board Meeting
Category 9. Discussion/Action
Subject 9.6 Approval of the 2020/2021 Second Interim Budget
Access Public
Type Action
Fiscal Impact No
Budgeted No
Recommended Action It is recommended that the Second Interim Budget be approved for 2020/2021.
Goals
Goal 1-Improved student achievement at every school and every grade in all content areas
Goal 2-Engage parents and other District stakeholders in the development of meaningful partnerships to support student learning.
Goal 3-Create welcoming and safe environments where students attend and are connected to their school.
Goal 4-Prepare students to be college and career ready through technology and innovation that facilitates collaboration, creativity, critical thinking and communication.
Goal 5-Recruit, hire, train, and retain exemplary employees who are caring, committed, collaborative, creative and critical thinkers.

Public Content
Speaker:
Wael Saleh

Rationale:
AB 1200 requires that school district provide ongoing updates to their fiscal integrity no less than twice each school year following adoption of the budget. Commonly referred to as "interim budget reports," the primary purpose is to ensure that Boards of Education are kept abreast of the changing nature of the district finances and more importantly, to ensure that the district has sufficient financial reserves to complete the current fiscal year as well as two subsequent years.

The Second Interim includes all updates on Rio revenues and expenditures for the current year and update on Assumptions for the two subsequent years.

This budget is showing a positive budget certification, meaning that the district will be able to meet its fiscal obligations for the current year and the following two fiscal years.
Administrative Content

Executive Content
## Rio School District
### Multi-Year Projections
#### 2020-21 Second Interim

<table>
<thead>
<tr>
<th>Description</th>
<th>2020-21 Second Interim Budget</th>
<th>2021-22</th>
<th>2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Funded Average Daily Attendance</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Revenues and Other Financing Sources:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 LCCF: Base Grant</td>
<td>$42,111,372</td>
<td>$43,717,435</td>
<td>$43,756,576</td>
</tr>
<tr>
<td>LCCF: Supp/Concent</td>
<td>10,914,901</td>
<td>10,695,963</td>
<td>10,094,192</td>
</tr>
<tr>
<td>2 Federal Revenues</td>
<td>10,866,510</td>
<td>2,480,595</td>
<td>2,480,595</td>
</tr>
<tr>
<td>3 Other State Revenues</td>
<td>2,897,832</td>
<td>6,558,354</td>
<td>2,543,964</td>
</tr>
<tr>
<td>4 Other Local Revenues</td>
<td>3,957,653</td>
<td>3,726,653</td>
<td>3,726,653</td>
</tr>
<tr>
<td>5 Other Financing Sources</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Transfer in from Other Funds</strong></td>
<td>657,605</td>
<td>291,617</td>
<td>100,000</td>
</tr>
<tr>
<td><strong>Total Revenues and Other Financing Sources</strong></td>
<td>71,826,873</td>
<td>66,460,797</td>
<td>62,702,000</td>
</tr>
<tr>
<td><strong>Expenditures and Other Financing uses:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Certificated Salaries</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Base Salaries</td>
<td>25,875,974</td>
<td>25,875,974</td>
<td>27,014,114</td>
</tr>
<tr>
<td>b Projected Step and Column Adjustment</td>
<td>0</td>
<td>388,140</td>
<td>405,212</td>
</tr>
<tr>
<td>c Cost of Living Adjustment</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>d Other Adjustments/ Increases Due to Increases</td>
<td>-</td>
<td>750,000</td>
<td>-</td>
</tr>
<tr>
<td>e Total Certificated Salaries</td>
<td>25,875,974</td>
<td>27,014,114</td>
<td>27,419,325</td>
</tr>
<tr>
<td>2 Classified Salaries</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a Base Salaries</td>
<td>8,903,701</td>
<td>8,903,701</td>
<td>9,337,257</td>
</tr>
<tr>
<td>b Projected Step and Column Adjustment</td>
<td>-</td>
<td>133,556</td>
<td>140,059</td>
</tr>
<tr>
<td>c Cost of Living Adjustment</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>d Other Adjustments</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>e Total Classified Salaries</td>
<td>8,903,701</td>
<td>9,337,257</td>
<td>9,477,315</td>
</tr>
<tr>
<td>3 Employee Benefits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a STRS</td>
<td>5,847,491</td>
<td>4,300,647</td>
<td>4,935,479</td>
</tr>
<tr>
<td>b PERS</td>
<td>1,841,189</td>
<td>2,147,569</td>
<td>2,492,534</td>
</tr>
<tr>
<td>c FICA and Medicare</td>
<td>1,063,780</td>
<td>1,106,005</td>
<td>1,122,585</td>
</tr>
<tr>
<td>d Health and Welfare</td>
<td>6,375,817</td>
<td>6,878,808</td>
<td>7,222,748</td>
</tr>
<tr>
<td>e Unemployment</td>
<td>17,041</td>
<td>18,123</td>
<td>18,396</td>
</tr>
<tr>
<td>f Worker Comp</td>
<td>675,531</td>
<td>705,217</td>
<td>715,795</td>
</tr>
<tr>
<td>g Retiree Benefits</td>
<td>1,213,200</td>
<td>1,241,398</td>
<td>1,249,869</td>
</tr>
<tr>
<td>h Cost of Living Adjustments</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>i Other Benefits</td>
<td>685,551</td>
<td>40,000</td>
<td>-</td>
</tr>
<tr>
<td>j Total Benefits</td>
<td>15,803,600</td>
<td>16,427,766</td>
<td>17,757,414</td>
</tr>
<tr>
<td>4 Books and Supplies</td>
<td>5,161,214</td>
<td>12,703,216</td>
<td>6,306,060</td>
</tr>
<tr>
<td>5 Services and Other Operating Expenditures</td>
<td>0,038,334</td>
<td>8,087,784</td>
<td>8,139,862</td>
</tr>
<tr>
<td>6 Capital Outlay</td>
<td>91,703</td>
<td>91,703</td>
<td>91,703</td>
</tr>
<tr>
<td>7 Other outgo</td>
<td>1,362,192</td>
<td>1,362,192</td>
<td>1,362,192</td>
</tr>
<tr>
<td>8 Indirect costs</td>
<td>(343,130)</td>
<td>(114,470)</td>
<td>(114,470)</td>
</tr>
<tr>
<td>9 Other Financing Uses</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Proposed Budget Cuts</strong></td>
<td>(4,907,212)</td>
<td>(4,907,212)</td>
<td></td>
</tr>
<tr>
<td><strong>Net Increase (Decrease) in Fund Balance</strong></td>
<td>$2,735,285</td>
<td>($544,556)</td>
<td>($2,635,839)</td>
</tr>
</tbody>
</table>

### Fund Balance
1. **Net Beginning Balance**
   - 3,151,324
2. **Total Components of Ending Fund Balance**
   - $5,886,609
3. **Available Reserve - Unrestricted Only**
   - **General Fund:**
     - Revolving Cash/Stores: 30,000
     - Legally Restricted/Carryover: 379,606
     - Designated for Economic Uncertainties: 2,066,808
     - Undesignated/Unappropriated Amount: 3,410,195
   - **Total Available Reserve - by Amount:**
     - $5,886,609
4. **Total Available Reserve - by Percent:**
   - 7.95%
Agenda Item Details

Meeting: Mar 17, 2021 – RSD Regular Board Meeting
Category: 9. Discussion/Action
Access: Public
Type: Action
Recommended Action: It is recommended that the Independent Auditorn’s Annual Financial Reports ending on June 30, 2020 be approved.

Public Content

Speaker: Wael Saleh, Assistant Superintendent

Rationale: As required by Education Code 41020, the District undergoes independent financial and compliance audits annually. An audit of the district as a whole is performed as well as a separate audit of the Measure G and Measure L bond funds. The audits serve a variety of purposes, including ensuring the fiscal integrity of the District and identifying areas for improvement.

The audit firm of EideBailly has submitted their findings to the Board of Education. A representative of the firm will be present to provide an overview of their findings and respond to any questions the Board may have. Copies of the reports have been sent to the Board under separate cover.

The audits comply with all state standards for school district audits and fulfill the District’s obligation for outside oversight per state law.

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Executive Content
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<td>Schedule of the District’s Proportionate Share of the Net Pension Liability</td>
<td>81</td>
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<tr>
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<td>91</td>
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Independent Auditor’s Report

Governing Board
Rio Elementary School District
Oxnard, 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 Rio Elementary 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 Rio Elementary 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 on pages 4 through 13, budgetary comparison information on pages 77 through 78, schedule of changes in the District’s total OPEB liability and related ratios on page 79, schedule of the District’s proportionate share of the net OPEB liability – MPP program on page 80, schedule of the District’s proportionate share of the net pension liability on page 81, and the schedule of District contributions on page 82, 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 Rio Elementary 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 nonmajor 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 March 10, 2021 on our consideration of Rio Elementary 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 Rio Elementary 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 Rio Elementary School District’s internal control over financial reporting and compliance.

Eck & Sally LLP

Rancho Cucamonga, California
March 10, 2021
This section of Rio Elementary School District's (the District) 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 for the year ended 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 District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

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

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

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

- The Fiduciary Funds are agency funds, which are prepared using the economic resources measurement focus and the accrual basis of accounting.

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 Rio Elementary School District.
REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

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

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

The relationship between revenues and expenses is the District's 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 separate the District activities as follows:

**Governmental Activities** - Most of the District's services are reported in this category. This includes the education of kindergarten through grade eight students 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 Department of Education.

Governmental Funds - Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic 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 Community Facilities District (CFD) debt service. The District’s fiduciary activities are reported in the Statement of Fiduciary Net Position. We exclude these activities from the District’s other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.
THE DISTRICT AS A WHOLE

Net Position

The District's net position was $49,957,947 for the fiscal year ended June 30, 2020. Of this amount, $66,888,520 was unrestricted (deficit). Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use the net position for day-to-day operations. Our analysis below focuses on the net position (Table 1) and changes in the net position (Table 2) of the District's governmental activities.

Table 1

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current and other assets</td>
<td>$ 44,008,181</td>
<td>$ 48,034,991</td>
</tr>
<tr>
<td>Capital assets</td>
<td>181,688,893</td>
<td>163,062,280</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>225,697,074</td>
<td>211,097,271</td>
</tr>
<tr>
<td><strong>Deferred outflows of resources</strong></td>
<td>27,258,033</td>
<td>20,230,281</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current liabilities</td>
<td>11,168,624</td>
<td>8,433,657</td>
</tr>
<tr>
<td>Long-term liabilities other than OPEB and pensions due in more than one year</td>
<td>96,274,800</td>
<td>81,835,813</td>
</tr>
<tr>
<td>OPEB liability</td>
<td>31,836,227</td>
<td>25,530,519</td>
</tr>
<tr>
<td>Aggregate net pension liability</td>
<td>59,044,094</td>
<td>54,945,806</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>198,323,745</td>
<td>170,745,795</td>
</tr>
<tr>
<td><strong>Deferred inflows of resources</strong></td>
<td>4,673,415</td>
<td>4,258,577</td>
</tr>
<tr>
<td><strong>Net Position</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>104,167,084</td>
<td>104,981,974</td>
</tr>
<tr>
<td>Restricted</td>
<td>12,679,383</td>
<td>11,418,119</td>
</tr>
<tr>
<td>Unrestricted (deficit)</td>
<td>$(66,888,520)</td>
<td>$(60,076,913)</td>
</tr>
<tr>
<td><strong>Total net position</strong></td>
<td>$ 49,957,947</td>
<td>$ 56,323,180</td>
</tr>
</tbody>
</table>

The $(66,888,520) in unrestricted (deficit) net position of governmental activities represents the accumulated results of all past years' operations. It means that if we had to pay off all of our bills today, including all of our non-capital liabilities (bonds as an example), we would have a $(66,888,520) deficit.
Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities on page 15. 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.

Table 2

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$ 780,980</td>
<td>$ 375,540</td>
</tr>
<tr>
<td>Operating grants and contributions</td>
<td>17,837,424</td>
<td>13,919,356</td>
</tr>
<tr>
<td>Capital grants and contributions</td>
<td>16,851</td>
<td>62,334</td>
</tr>
<tr>
<td>General revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal and State aid not restricted</td>
<td>43,630,966</td>
<td>42,425,662</td>
</tr>
<tr>
<td>Property taxes</td>
<td>16,412,049</td>
<td>14,911,457</td>
</tr>
<tr>
<td>Other general revenues</td>
<td>899,283</td>
<td>4,849,171</td>
</tr>
<tr>
<td>Total revenues</td>
<td>79,577,553</td>
<td>76,543,520</td>
</tr>
</tbody>
</table>

| Expenses                                  |            |            |
| Instruction-related                       | 58,456,541 | 59,740,609 |
| Pupil services                            | 9,043,128  | 8,996,919  |
| Administration                            | 5,602,125  | 4,849,457  |
| Plant services                            | 7,529,173  | 6,348,449  |
| All other services                        | 5,311,819  | 5,091,494  |
| Total expenses                            | 85,942,786 | 85,026,928 |

| Change in net position                    | ($6,365,233) | ($8,483,408) |

Governmental Activities

As reported in the Statement of Activities on page 15, the cost of all or our governmental activities this year was $85,942,786. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only $16,412,049 (levied for general purposes and for debt service) because the cost was paid by those who benefitted from the programs ($780,980) or by other governments and organizations who subsidized certain programs with grants and contributions ($17,854,275). We paid for the remaining “public benefit” portion of our governmental activities with $43,630,966 in unrestricted Federal and State funds, and $899,283 in interest and investment earning and other revenues.
In Table 3, we have presented the cost and net cost of each of the District's largest functions: instruction including, special instruction programs and other instructional programs, 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 they believe are provided by that function.

Table 3

<table>
<thead>
<tr>
<th></th>
<th>Total Cost of Services</th>
<th>Net Cost of Services</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2020</td>
<td>2019</td>
</tr>
<tr>
<td></td>
<td>2020</td>
<td>2019</td>
</tr>
<tr>
<td>Instruction-related</td>
<td>$ 58,456,541</td>
<td>$ 59,740,609</td>
</tr>
<tr>
<td>Pupil services</td>
<td>9,043,128</td>
<td>8,996,919</td>
</tr>
<tr>
<td>Administration</td>
<td>5,602,125</td>
<td>4,849,457</td>
</tr>
<tr>
<td>Plant services</td>
<td>7,529,173</td>
<td>6,348,449</td>
</tr>
<tr>
<td>All other services</td>
<td>5,311,819</td>
<td>5,091,494</td>
</tr>
<tr>
<td>Total</td>
<td>$ 85,942,786</td>
<td>$ 85,026,928</td>
</tr>
<tr>
<td></td>
<td>$ (47,649,437)</td>
<td>$ (49,984,411)</td>
</tr>
</tbody>
</table>

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of $34,229,822, which is a decrease of $4,978,798, or 12.7 percent, over the last year.

Table 4

<table>
<thead>
<tr>
<th>Governmental Fund</th>
<th>June 30, 2019</th>
<th>Revenues and Other Financing Sources</th>
<th>Expenditures and Other Financing Uses</th>
<th>June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>$ 5,034,076</td>
<td>$ 66,290,094</td>
<td>$ 67,414,882</td>
<td>$ 3,909,288</td>
</tr>
<tr>
<td>Cafeteria</td>
<td>23,519</td>
<td>4,744,859</td>
<td>4,374,407</td>
<td>393,971</td>
</tr>
<tr>
<td>Building</td>
<td>22,224,628</td>
<td>14,368,141</td>
<td>19,925,842</td>
<td>16,666,927</td>
</tr>
<tr>
<td>Capital Project Fund for Blended Component Units</td>
<td>2,317,723</td>
<td>3,255,732</td>
<td>1,008,993</td>
<td>4,564,462</td>
</tr>
<tr>
<td>Bond Interest and Redemption</td>
<td>4,525,385</td>
<td>7,867,557</td>
<td>6,887,749</td>
<td>5,505,193</td>
</tr>
<tr>
<td>Capital Facilities</td>
<td>3,042,777</td>
<td>1,107,985</td>
<td>1,832,027</td>
<td>2,318,735</td>
</tr>
<tr>
<td>County School Facilities</td>
<td>846,133</td>
<td>16,851</td>
<td></td>
<td>862,984</td>
</tr>
<tr>
<td>Special Reserve Fund for Capital Outlay Projects</td>
<td>1,194,379</td>
<td>1,008,273</td>
<td>2,194,390</td>
<td>8,262</td>
</tr>
<tr>
<td>Total</td>
<td>$ 39,208,620</td>
<td>$ 98,659,492</td>
<td>$ 103,638,290</td>
<td>$ 34,229,822</td>
</tr>
</tbody>
</table>
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 March 18, 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 on page 77.

- The increase in other State revenue is primarily attributable to recognizing CalSTRS on behalf payment of $3,907,768 in actual State revenues, but was not included in the budgeted amounts. In addition, other funds are consolidated into the General Fund for reporting purposes. However, these funds revenues were not included in the General Fund budgets.

- The District settled with bargaining units for 1 percent one-time bonus after the 2nd Interim Budget was finalized. This caused variances in the certificated and classified salary areas. The majority of the variance in reporting employee benefits is attributable to recognizing CalSTRS on behalf payment of $3,907,768 in actual revenues and expenditures, but not in the budgeted amounts. In addition, Due to Covid-19, there were expenditures totaling $257,169 consolidated into the General Fund for reporting purposes. However, these funds revenues were not included in the General Fund budgets. Overall actual year-end expenditures were more than budgeted. As a note, categorical program budgets which were not fully expended are reserved and carried over to the next fiscal year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2020, the District had $181,688,893 in a broad range of capital assets (net of depreciation), including land, buildings, and furniture and equipment. This amount represents a net increase (including additions, deductions, and depreciation) of $18,626,613, or 11.4 percent, from last year (Table 5).

Table 5

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land and construction in progress</td>
<td>$ 29,093,814</td>
<td>$ 11,670,904</td>
</tr>
<tr>
<td>Land improvements</td>
<td>3,371,436</td>
<td>3,445,971</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>147,708,295</td>
<td>146,302,588</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,515,348</td>
<td>1,642,817</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 181,688,893</strong></td>
<td><strong>$ 163,062,280</strong></td>
</tr>
</tbody>
</table>
Long-Term Liabilities other than Other Postemployment Benefits (OPEB) and Pensions

At the end of this year, the District had $96,274,800 in long-term liabilities outstanding other than OPEB and pensions versus $81,835,813 last year, an increase of 14,438,987, or 17.6 percent. The long-term liabilities consisted of:

Table 6

<table>
<thead>
<tr>
<th>Governmental Activities</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long-Term Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General obligation bonds</td>
<td>$87,179,659</td>
<td>$70,900,000</td>
</tr>
<tr>
<td>Unamortized premium</td>
<td>5,779,263</td>
<td>5,352,343</td>
</tr>
<tr>
<td>Certificates of participa</td>
<td>1,860,000</td>
<td>4,345,000</td>
</tr>
<tr>
<td>Unamortized premium</td>
<td>358,475</td>
<td>397,090</td>
</tr>
<tr>
<td>Supplemental early</td>
<td></td>
<td></td>
</tr>
<tr>
<td>retirement incentive</td>
<td>185,546</td>
<td>371,092</td>
</tr>
<tr>
<td>Supplemental retirement</td>
<td>58,000</td>
<td>56,000</td>
</tr>
<tr>
<td>Retirement incentive</td>
<td>480,000</td>
<td>-</td>
</tr>
<tr>
<td>Legal settlement</td>
<td>-</td>
<td>12,194</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>373,857</td>
<td>402,094</td>
</tr>
<tr>
<td>Total</td>
<td>$96,274,800</td>
<td>$81,835,813</td>
</tr>
</tbody>
</table>

The District's general obligation bond rating for the last bond sale in April 2020 was "A+". The State limits the amount of general obligation debt that districts can issue to 1.25 percent of the assessed value of all taxable property within the District's boundaries. The District's outstanding general obligation debt of $87,179,659 is below the statutorily-imposed limit.

OPEB and Pension Liabilities

At year-end, the District had an OPEB liability of $31,836,227, versus $25,530,519 last year, an increase of $6,305,708, or 24.7 percent.

At year-end, the District had a net pension liability of $59,044,094, versus $54,945,806 last year, an increase of $4,098,288, or 7.5 percent.
ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District budget and actuals for the 2019-2020 year, the governing board and management used the following criteria:

<table>
<thead>
<tr>
<th>Assumption</th>
<th>2019-2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues:</td>
<td></td>
</tr>
<tr>
<td>Average Daily Attendance (ADA)</td>
<td>$119</td>
</tr>
<tr>
<td>Funded ADA *</td>
<td>$119</td>
</tr>
<tr>
<td>Cost of Living Adjustments</td>
<td>3.26%</td>
</tr>
<tr>
<td>LCFF Calculator</td>
<td>FCMAT</td>
</tr>
<tr>
<td>LCFF Gap Funding Percentage</td>
<td>100.00%</td>
</tr>
<tr>
<td>One Time Contribution to General Fund</td>
<td>$555,675</td>
</tr>
<tr>
<td>Restricted Lottery Revenues</td>
<td>$53/ADA</td>
</tr>
<tr>
<td>Unrestricted Lottery</td>
<td>$151/ADA</td>
</tr>
<tr>
<td>Carryovers from Prior Year</td>
<td>Included</td>
</tr>
<tr>
<td>Expenditures:</td>
<td></td>
</tr>
<tr>
<td>Step and Column Adjustments</td>
<td>Actual Cost</td>
</tr>
<tr>
<td>Salary Increases/Settlements</td>
<td>1% One Time</td>
</tr>
<tr>
<td>Certificated Staffing Changes</td>
<td>Budgeted</td>
</tr>
<tr>
<td>Administrator Staffing Changes</td>
<td>Budgeted</td>
</tr>
<tr>
<td>Classified Staffing Due Changes</td>
<td>Budgeted</td>
</tr>
<tr>
<td>STRS</td>
<td>16.7%</td>
</tr>
<tr>
<td>PERS</td>
<td>20.733%</td>
</tr>
<tr>
<td>Cost of Health Increase</td>
<td>Actual Cost</td>
</tr>
<tr>
<td>Carry-overs from Prior Year</td>
<td>Included</td>
</tr>
<tr>
<td>Utilities</td>
<td>Budgeted</td>
</tr>
</tbody>
</table>
As part of the District's Local Control Accountability Plan, the District continues class size reduction for first and second grade and kindergarten students, and a full day program for kindergarten students.

Expenditures are based on the following forecasts:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Staffing Ratio</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grade kindergarten</td>
<td>24:1</td>
<td>652</td>
</tr>
<tr>
<td>Grades first through second</td>
<td>26:1</td>
<td>1073</td>
</tr>
<tr>
<td>Grade three</td>
<td>30:1</td>
<td>582</td>
</tr>
<tr>
<td>Grades four through eight</td>
<td>31:1</td>
<td>3010</td>
</tr>
</tbody>
</table>

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 the Assistant Superintendent, Business Services, at Rio School District, 1800 Solar Drive 3rd Floor, Oxnard, California, 93030, or e-mail at wsaleh@rioschools.org.
## Rio Elementary School District

### Statement of Net Position

**June 30, 2020**

<table>
<thead>
<tr>
<th><strong>Assets</strong></th>
<th><strong>Activities</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposits and investments</td>
<td>$33,785,932</td>
</tr>
<tr>
<td>Receivables</td>
<td>9,924,864</td>
</tr>
<tr>
<td>Prepaid items</td>
<td>248,562</td>
</tr>
<tr>
<td>Stores inventories</td>
<td>48,823</td>
</tr>
<tr>
<td>Capital assets not depreciated</td>
<td>29,093,814</td>
</tr>
<tr>
<td>Capital assets, net of accumulated depreciation</td>
<td>152,595,079</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>225,697,074</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Deferred Outflows of Resources</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred charge on refunding</td>
</tr>
<tr>
<td>Deferred outflows of resources related to other postemployment benefits (OPEB) liability</td>
</tr>
<tr>
<td>Deferred outflows of resources related to pensions</td>
</tr>
<tr>
<td><strong>Total deferred outflows of resources</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Liabilities</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
</tr>
<tr>
<td>Interest payable</td>
</tr>
<tr>
<td>Unearned revenue</td>
</tr>
<tr>
<td><strong>Long-term liabilities</strong></td>
</tr>
<tr>
<td>Long-term liabilities other than OPEB and pensions due within one year</td>
</tr>
<tr>
<td>Long-term liabilities other than OPEB and pensions due in more than one year</td>
</tr>
<tr>
<td>OPEB liability</td>
</tr>
<tr>
<td>Aggregate net pension liability</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Deferred Inflows of Resources</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred inflows of resources related to OPEB liability</td>
</tr>
<tr>
<td>Deferred inflows of resources related to pensions</td>
</tr>
<tr>
<td><strong>Total deferred inflows of resources</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Net Position</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Net investment in capital assets</td>
</tr>
<tr>
<td><strong>Restricted for</strong></td>
</tr>
<tr>
<td>Debt service</td>
</tr>
<tr>
<td>Capital projects</td>
</tr>
<tr>
<td>Educational programs</td>
</tr>
<tr>
<td>Other restrictions</td>
</tr>
<tr>
<td><strong>Unrestricted</strong></td>
</tr>
<tr>
<td><strong>Total net position</strong></td>
</tr>
</tbody>
</table>

See Notes to Financial Statements

14
<table>
<thead>
<tr>
<th>Functions/Programs</th>
<th>Expenses</th>
<th>Charges for Services and Sales</th>
<th>Operating Grants and Contributions</th>
<th>Capital Grants and Contributions</th>
<th>Changes in Net Position</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental Activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instruction</td>
<td>$50,952,657</td>
<td>$ 37</td>
<td>$ 9,758,211</td>
<td>$ 16,851</td>
<td>(41,177,558)</td>
<td></td>
</tr>
<tr>
<td>Instruction-related activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supervision of instruction</td>
<td>1,625,345</td>
<td>-</td>
<td>542,436</td>
<td>-</td>
<td>(1,082,909)</td>
<td></td>
</tr>
<tr>
<td>Instructional library, media, and technology</td>
<td>1,306,542</td>
<td>-</td>
<td>60,938</td>
<td>-</td>
<td>(1,245,604)</td>
<td></td>
</tr>
<tr>
<td>School site administration</td>
<td>4,571,997</td>
<td>-</td>
<td>428,631</td>
<td>-</td>
<td>(4,143,366)</td>
<td></td>
</tr>
<tr>
<td>Pupil services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Home-to-school transportation</td>
<td>1,277,646</td>
<td>-</td>
<td>15,865</td>
<td>-</td>
<td>(1,261,781)</td>
<td></td>
</tr>
<tr>
<td>Food services</td>
<td>4,319,075</td>
<td>234,325</td>
<td>4,707,545</td>
<td>-</td>
<td>622,795</td>
<td></td>
</tr>
<tr>
<td>All other pupil services</td>
<td>3,446,407</td>
<td>-</td>
<td>947,318</td>
<td>-</td>
<td>(2,499,089)</td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Data processing</td>
<td>777,921</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(777,921)</td>
<td></td>
</tr>
<tr>
<td>All other administration</td>
<td>4,824,204</td>
<td>11,150</td>
<td>444,443</td>
<td>-</td>
<td>(4,368,611)</td>
<td></td>
</tr>
<tr>
<td>Plant services</td>
<td>7,529,173</td>
<td>409,265</td>
<td>46,595</td>
<td>-</td>
<td>(7,073,313)</td>
<td></td>
</tr>
<tr>
<td>Ancillary services</td>
<td>36,192</td>
<td>-</td>
<td>1,404</td>
<td>-</td>
<td>(34,788)</td>
<td></td>
</tr>
<tr>
<td>Enterprise services</td>
<td>370</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(370)</td>
<td></td>
</tr>
<tr>
<td>Interest on long-term liabilities</td>
<td>3,504,228</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(3,504,228)</td>
<td></td>
</tr>
<tr>
<td>Other outgo</td>
<td>1,771,029</td>
<td>126,203</td>
<td>884,038</td>
<td>-</td>
<td>(760,788)</td>
<td></td>
</tr>
<tr>
<td><strong>Total governmental activities</strong></td>
<td>$85,942,786</td>
<td>$780,980</td>
<td>$17,837,424</td>
<td>$16,851</td>
<td>(67,307,531)</td>
<td></td>
</tr>
<tr>
<td>General Revenues and Subventions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes, levied for general purposes</td>
<td></td>
<td></td>
<td></td>
<td>11,896,774</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes, levied for debt service</td>
<td></td>
<td></td>
<td></td>
<td>3,987,507</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes levied for other specific purposes</td>
<td></td>
<td></td>
<td></td>
<td>527,768</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal and State aid not restricted to specific purposes</td>
<td></td>
<td></td>
<td></td>
<td>43,630,966</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest and investment earnings</td>
<td>266,086</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(266,086)</td>
<td></td>
</tr>
<tr>
<td>Interagency revenues</td>
<td>44,166</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(44,166)</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>589,031</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(589,031)</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal, general revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>60,942,298</td>
<td></td>
</tr>
<tr>
<td>Change in Net Position</td>
<td>(6,365,233)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net Position - Beginning</strong></td>
<td>56,323,180</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net Position - Ending</strong></td>
<td>$49,957,947</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

See Notes to Financial Statements

15
### Rio Elementary School District  
**Balance Sheet – Governmental Funds**  
**June 30, 2020**

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Cafeteria Fund</th>
<th>Building Fund</th>
<th>Capital Projects Fund for Blended Component Units</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deposits and investments</td>
<td>$1,537,334</td>
<td>$342,639</td>
<td>$18,368,921</td>
<td>$4,535,963</td>
</tr>
<tr>
<td>Receivables</td>
<td>$8,151,476</td>
<td>$1,578,516</td>
<td>$110,010</td>
<td>28,192</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>$1,176,651</td>
<td>$39,786</td>
<td>$56,910</td>
<td></td>
</tr>
<tr>
<td>Prepaid expenditures</td>
<td>$237,250</td>
<td></td>
<td>$3,812</td>
<td>$7,500</td>
</tr>
<tr>
<td>Stores inventories</td>
<td>$13,710</td>
<td>$35,113</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$11,116,421</td>
<td>$1,996,054</td>
<td>$18,539,653</td>
<td>$4,571,655</td>
</tr>
</tbody>
</table>

| **Liabilities and Fund Balances** |              |                |               |                                                  |
| Liabilities                |              |                |               |                                                  |
| Accounts payable           | $7,015,564   | $431,216       | $1,867,949    | $7,193                                           |
| Due to other funds         | $96,696      | $1,170,867     | $4,777        |                                                  |
| Unearned revenue           | $94,873      |                |              |                                                  |
| **Total liabilities**      | $7,207,133   | $1,602,083     | $1,872,726    | 7,193                                            |

| **Fund Balances**          |              |                |               |                                                  |
| Nonspendable               | $255,960     | $35,113        |              | $7,500                                           |
| Restricted                 | $466,916     | $358,858       | $16,666,927   | 4,556,962                                        |
| Assigned                   | $757,962     |                |              |                                                  |
| Unassigned                 | $2,428,450   |                |              |                                                  |
| **Total fund balances**    | $3,909,288   | $393,971       | $16,666,927   | $4,564,462                                       |

| Total liabilities and fund balances | $11,116,421 | $1,996,054 | $18,539,653 | $4,571,655 |
### Balance Sheet – Governmental Funds
June 30, 2020

<table>
<thead>
<tr>
<th></th>
<th>Bond Interest and Redemption Fund</th>
<th>Non-Major Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deposits and investments</td>
<td>$5,478,713</td>
<td>$3,522,362</td>
<td>$33,785,932</td>
</tr>
<tr>
<td>Receivables</td>
<td>26,480</td>
<td>30,190</td>
<td>9,924,864</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>-</td>
<td>1,553</td>
<td>1,274,900</td>
</tr>
<tr>
<td>Prepaid expenditures</td>
<td>-</td>
<td>-</td>
<td>248,562</td>
</tr>
<tr>
<td>Stores inventories</td>
<td>-</td>
<td>-</td>
<td>48,823</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$5,505,193</td>
<td>$3,554,105</td>
<td>$45,283,081</td>
</tr>
</tbody>
</table>

| **Liabilities and Fund Balances** |                                   |                               |                          |
|-----------------------------------|                                   |                               |                          |
| **Liabilities**                   |                                   |                               |                          |
| Accounts payable                  | $                                | $361,564                      | $9,683,486               |
| Due to other funds                | -                                | 2,560                         | 1,274,900                |
| Unearned revenue                  | -                                | -                             | 94,873                   |
| **Total liabilities**             | -                                 | 364,124                       | 11,053,259               |

| **Fund Balances**                |                                   |                               |                          |
|-----------------------------------|                                   |                               |                          |
| Nonspendable                      | -                                 | -                             | 298,573                  |
| Restricted                        | 5,505,193                         | 3,181,719                     | 30,736,575               |
| Assigned                          | -                                 | 8,262                         | 766,224                  |
| Unassigned                        | -                                 | -                             | 2,428,450                |
| **Total fund balances**           | 5,505,193                         | 3,189,981                     | 34,229,822               |

| **Total liabilities and fund balances** |                                   |                               |                          |
|-----------------------------------------|                                   |                               |                          |
|                                        | $5,505,193                        | $3,554,105                    | $45,283,081              |
Total Fund Balance - Governmental Funds $ 34,229,822

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.

- The cost of capital assets is $ 231,089,040
- Accumulated depreciation is (49,400,147)

Net capital assets 181,688,893

In governmental funds, unmatured interest on long-term liabilities is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term liabilities is recognized when it is incurred. (1,390,265)

Deferred outflows of resources represent a consumption of net position in a future period and are not reported in the governmental funds. Deferred outflows of resources amounted to and related to:

- Deferred charge on refunding 988,661
- Other postemployment benefits (OPEB) liability 6,857,559
- Net pension liability 19,411,813

Total deferred outflows of resources to pensions 27,258,033

Deferred inflows of resources represent an acquisition of net position that applies to a future period and are not reported in the governmental funds. Deferred inflows of resources amount to and related to:

- OPEB liability (1,087,640)
- Net pension liability (3,585,775)

Total deferred inflows of resources to pensions (4,673,415)

Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds. (59,044,094)

The District's OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds. (31,836,227)

See Notes to Financial Statements
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term liabilities at year-end consist of:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General obligation bonds</td>
<td>$(87,179,659)</td>
</tr>
<tr>
<td>Premium on issuance of general obligation bonds</td>
<td>$(5,779,262)</td>
</tr>
<tr>
<td>Certificates of participation</td>
<td>$(1,860,000)</td>
</tr>
<tr>
<td>Premiums on issuance of certificates of participation</td>
<td>$(358,475)</td>
</tr>
<tr>
<td>Supplemental early retirement incentive</td>
<td>$(185,546)</td>
</tr>
<tr>
<td>Supplemental retirement</td>
<td>$(58,000)</td>
</tr>
<tr>
<td>Retirement incentive</td>
<td>$(480,000)</td>
</tr>
<tr>
<td>Compensated absences (vacations)</td>
<td>$(373,857)</td>
</tr>
</tbody>
</table>

Total long-term liabilities $ (96,274,800)

Total net position - governmental activities $  49,957,947
Rio Elementary School District  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2020

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Cafeteria Fund</th>
<th>Building Fund</th>
<th>Capital Projects Fund for Blended Component Units</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Control Funding Formula</td>
<td>$53,568,619</td>
<td>$</td>
<td>-</td>
</tr>
<tr>
<td>Federal sources</td>
<td>2,552,240</td>
<td>4,142,283</td>
<td>-</td>
</tr>
<tr>
<td>Other State sources</td>
<td>6,614,875</td>
<td>285,895</td>
<td>-</td>
</tr>
<tr>
<td>Other local sources</td>
<td>3,554,360</td>
<td>253,494</td>
<td>445,905</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td>66,290,094</td>
<td>4,681,672</td>
<td>445,905</td>
</tr>
</tbody>
</table>

| Expenditures |                |               |                                                  |
|--------------|----------------|---------------|                                                  |
| **Current** |                |               |                                                  |
| Instruction | 44,262,461 | - | - | - |
| Instruction-related activities | 1,533,934 | - | - | - |
| Supervision of instruction | 1,237,410 | - | - | - |
| Instructional library, media, and technology | 3,985,763 | - | - | - |
| School site administration | - | - | - | - |
| Pupil services |                |               |                                                  |
| Home-to-school transportation | 1,186,266 | 4,167,900 | - | - |
| Food services | 11,801 | - | - | - |
| All other pupil services | 3,141,269 | - | - | - |
| Administration |                |               |                                                  |
| Data processing | 718,308 | - | - | - |
| All other administration | 3,747,918 | 185,717 | 293,821 |
| Plant services | 5,592,849 | - | - | - |
| Ancillary services | 34,809 | - | - | - |
| Other outgo | 1,771,030 | - | - | - |
| Facility acquisition and construction | 127,877 | 20,790 | 19,749,867 | 715,172 |
| Debt service |                |               |                                                  |
| Principal | - | - | - | - |
| Interest and other | - | - | 175,975 | - |
| **Total expenditures** | 67,351,695 | 4,374,407 | 19,925,842 | 1,008,993 |

| Excess (Deficiency) of Revenues Over Expenditures | (1,061,601) | 307,265 | (19,479,937) | 2,246,739 |

| Other Financing Sources (Uses) |                |               |                                                  |
| Transfers in | - | 63,187 | - | - |
| Other sources - proceeds from issuance of general obligation bonds | - | - | 13,922,236 | - |
| Other sources - premium from issuance of general obligation bonds | - | - | - | - |
| Other sources - proceeds from note receivable | - | - | - | - |
| Transfers out | (63,187) | - | - | - |
| Other uses - payments to certificates of participation escrow agent | - | - | - | - |
| **Net Financing Sources (Uses)** | (63,187) | 63,187 | 13,922,236 | - |

| Net Change in Fund Balances | (1,124,788) | 370,452 | (5,557,701) | 2,246,739 |

| Fund Balance - Beginning | 5,034,076 | 23,519 | 22,224,628 | 2,317,723 |

| Fund Balance - Ending | $3,909,288 | $393,971 | $16,666,927 | $4,564,462 |
**Rio Elementary School District**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds**  
**Year Ended June 30, 2020**

<table>
<thead>
<tr>
<th>Bond Interest and Redemption Fund</th>
<th>Non-Major Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Control Funding Formula</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Federal sources</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other State sources</td>
<td>18,167</td>
<td>-</td>
</tr>
<tr>
<td>Other local sources</td>
<td>4,045,349</td>
<td>1,133,109</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>4,063,516</strong></td>
<td><strong>1,133,109</strong></td>
</tr>
</tbody>
</table>

| Expenditures                      |                             |                          |
| Current                           |                             |                          |
| Instruction                       | -                            | -                        | 44,262,461  |
| Instruction-related activities    | -                            | -                        |            |
| Supervision of instruction        | -                            | -                        | 1,533,934   |
| Instructional library, media, and technology | - | - | 1,237,410 |
| School site administration        | -                            | -                        | 3,985,763   |
| Pupil services                    |                              |                          |
| Home-to-school transportation     | -                            | -                        | 1,186,266   |
| Food services                     | -                            | -                        | 4,179,701   |
| All other pupil services          | -                            | -                        | 3,141,269   |
| Administration                    |                              |                          |
| Data processing                   | -                            | -                        | 718,308     |
| All other administration          | -                            | -                        | 3,933,635   |
| Plant services                    | -                            | 106,833                  | 5,993,503   |
| Ancillary services                | -                            | -                        | 34,809      |
| Other outgo                       | -                            | -                        | 1,771,030   |
| Facility acquisition and construction | -                      | 3,919,584                | 24,533,290  |
| Debt service                      |                              |                          |
| Principal                         | 730,000                      | -                        | 730,000     |
| Interest and other                | 3,135,226                    | -                        | 3,311,201   |
| **Total expenditures**            | **3,865,226**                | **4,026,417**            | **100,552,580** |

| Excess (Deficiency) of Revenues Over Expenditures |                             |                          |
|                                                  | 198,290                     | (2,893,308)             | (20,682,552) |

| Other Financing Sources (Uses)                      |                             |                          |
| Transfers in                                       | -                            | -                        | 63,187      |
| Other sources - proceeds from issuance of general obligation bonds | 3,087,423                     | -                        | 17,009,659  |
| Other sources - premium from issuance of general obligation bonds | 716,618                      | -                        | 716,618     |
| Other sources - proceeds from note receivable      | -                            | 1,000,000                | 1,000,000   |
| Transfers out                                      | -                            | -                        | (63,187)    |
| Other uses - payments to certificates of participation escrow agent | (3,022,523)                | -                        | (3,022,523) |

| Net Financing Sources (Uses)                        | 781,518                      | 1,000,000                | 15,703,754  |

| Net Change in Fund Balances                        | 979,808                      | (1,893,308)              | (4,978,798) |

| Fund Balance - Beginning                            | 4,525,385                    | 5,083,289                | 39,208,620  |

| Fund Balance - Ending                               | **$ 5,505,193**              | **$ 3,189,981**          | **$34,229,822** |
Total Net Change in Fund Balances - Governmental Funds $ (4,978,798)

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 capital outlays exceed depreciation in the period.

<table>
<thead>
<tr>
<th>Capital outlays</th>
<th>Depreciation expense</th>
<th>Net expense adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 23,586,615</td>
<td>(4,960,002)</td>
<td>18,626,613</td>
</tr>
</tbody>
</table>

The District received $1,000,000 payment toward a loan made in a prior year to the purchaser of surplus property. In addition, per contract term the District wrote-off $500,000 of the note receivable due to certain terms of the contract not being met. The payment reduces the prior year to the purchaser of surplus property. The payment and write-off reduces the balance of the outstanding note. (1,500,000)

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. 28,237

In the Statement of Activities, certain operating expenses, such as supplemental early retirement incentives and special termination benefits 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 supplemental early retirement and special termination benefits earned and used. (296,454)

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. (4,565,847)

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. 475,604

See Notes to Financial Statements
Proceeds received from 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.  

Governmental funds report the effect of premiums and deferred charges on a refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This is the net effect of these related items:

- Premium on issuance
- Deferred charge on refunding

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
- Certificates of participation

Under the modified basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes of the following balances:

- Amortization of debt premium
- Amortization deferred charge on refunding

Interest on long-term liabilities in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the Statement of Activities is the result of accrued interest on the general obligation bonds and certificates of participation increasing by $282,979.

The District reached a settlement agreement during the 2005-2006 fiscal year. Under the modified basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the government-wide financial statements, however, which are presented on the accrual basis, expenses and liabilities are reported when incurred, regardless of when financial resources are available. The amount of settlement paid in the current year was:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in net position of governmental activities</td>
<td>$ (6,365,233)</td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
<table>
<thead>
<tr>
<th>Agency Funds</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deposits and investments</td>
<td>$3,837,638</td>
<td></td>
</tr>
<tr>
<td>Receivables</td>
<td>$10,928</td>
<td></td>
</tr>
<tr>
<td>Total assets</td>
<td>$3,848,566</td>
<td></td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$24,000</td>
<td></td>
</tr>
<tr>
<td>Due to student groups</td>
<td>101,174</td>
<td></td>
</tr>
<tr>
<td>Due to bond holders</td>
<td>3,723,392</td>
<td></td>
</tr>
<tr>
<td>Total liabilities</td>
<td>$3,848,566</td>
<td></td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The Rio Elementary School District (the District) was organized in September 1885 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 - eight as mandated by the State and/or Federal agencies. The District operates five elementary schools, two K - eight schools, and two middle schools.

A reporting entity is comprised of the primary government, component units, 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 Rio Elementary School District, this includes general operations, food services, and student-related activities of the District.

Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. For financial reporting purposes, the component unit described below has a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, as amended by GASB Statement No. 39, Determining Whether Certain Organizations are Component Units, and GASB Statement No. 80, Blending Requirements For Certain Component Units and thus is included in the financial statements of the District. The component unit, although a legally separate entity, is reported in the financial statements using the blended presentation method as if it were part of the District's operations because the governing board of the component unit is essentially the same as the governing board of the District and because its purpose is to finance the construction of facilities to be used for the benefit of the District.

The Rio Elementary School District Community Facilities District No. 1’s (CFD) capital outlay activity is presented in the financial statements as the Capital Projects Fund for Blended Component Units.

Special tax bonds issued by the CFD are not included as long-term liabilities in the government-wide financial statements as they are not obligations of the District. Monies collected for this non-obligatory debt is accounted for in the CFD Debt Service Agency Funds. See Note 11 for additional information.
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.

Two funds currently defined as a special revenue funds in the California School Accounting Manual (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically Fund 14, Deferred Maintenance Fund and Fund 20, Special Reserve Fund for Postemployment Benefits, are not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute and will remain open for internal reporting purposes, these funds functions effectively as an extension of the General Fund, and accordingly have been combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in fund balance of $757,964.

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 38091 and 38100).

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.
Capital Project Fund for Blended Component Units The Capital Project Fund for Blended Component Units is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District under generally accepted accounting principles (GAAP).

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

- **Capital Project Funds** The Capital Project Funds are used to account for and report 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).

- **Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (Education Code Sections 17620-17626 and Government Code Section 65995 et seq.). Expenditures are restricted to the purposes specified in Government Code Sections 65970-65981 or to the items specified in agreements with the developer (Government Code Section 66006).

- **County School Facilities Fund** The County School Facilities Fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

- **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 Fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds.

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 no trust funds. 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 the CFD Debt Service and the 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. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each governmental program, and excludes 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 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 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. 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 reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds on a modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

- **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 restrictions. 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 and State investment pools are determined by the program sponsor.

Prepaid Expenditures (Expenses)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.
Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at lower of cost or market, on the weighted average basis. The costs of inventory items are recorded as expenditures in the governmental-type funds when consumed rather than when purchased.

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 financial Statement of Net Position. The valuation basis for general capital assets are 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, five to 50 years; equipment, two to 15 years.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the Statement of Net Position.

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. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

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, retirement credit for unused sick leave is applicable to certain school employees 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.
Accrued Liabilities and Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

Debt Issuance Costs, Premiums, and Discounts

In the government-wide financial statements and in the proprietary fund type financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Debt premiums and discounts are amortized over the life of the bonds using the straight-line method, which approximates the effective interest method.

In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the period the bonds are issued. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures in the period the bonds are issued.

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. The deferred charge on refunding resulted from the difference between the carrying value of the refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred amounts related to pension and OPEB relate to contributions subsequent to measurement date, change in proportion and differences between contributions and the District’s proportionate share of contributions, differences between expected and actual experience, and changes of assumptions.

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. The deferred amounts related to pension and OPEB relate to change in proportion and differences between contributions and the District’s proportionate share of contributions, differences between expected and actual experiences, differences between expected and actual earnings on investments, and changes of assumptions.
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 by the fund in which the employee worked.

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 total 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.

**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. The District currently does not have any committed funds.

**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 governing board or chief business officer/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 on-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 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 $12,679,383 of net position restricted by enabling legislation.

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. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for 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 columns 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 11 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Ventura 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

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

- Statement No. 87, 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.

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.
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 Statements 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.
- The requirements related to the measurement of liabilities (and assets, if any) associated with ARs 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.

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.

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:

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental funds</td>
<td>$33,785,932</td>
</tr>
<tr>
<td>Fiduciary funds</td>
<td>$3,837,638</td>
</tr>
<tr>
<td><strong>Total deposits and investments</strong></td>
<td><strong>$37,623,570</strong></td>
</tr>
</tbody>
</table>

Deposits and investments as of June 30, 2020, consist of the following:

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand and in banks</td>
<td>$104,929</td>
</tr>
<tr>
<td>Cash with fiscal agent</td>
<td>$12,559</td>
</tr>
<tr>
<td>Cash in revolving investments</td>
<td>$5,000</td>
</tr>
<tr>
<td>Investments</td>
<td>$37,501,082</td>
</tr>
<tr>
<td><strong>Total deposits and investments</strong></td>
<td><strong>$37,623,570</strong></td>
</tr>
</tbody>
</table>

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.

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, credit risk, and concentration of credit risk are indicated in the schedules below:

<table>
<thead>
<tr>
<th>Authorized Investment Type</th>
<th>Maximum Remaining Maturity</th>
<th>Maximum Percentage of Portfolio</th>
<th>Maximum Investment in One Issuer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Agency Bonds, Notes, Warrants</td>
<td>5 years</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Registered State Bonds, Notes, Warrants</td>
<td>5 years</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>U.S. Treasury Obligations</td>
<td>5 years</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>U.S. Agency Securities</td>
<td>5 years</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Banker’s Acceptance</td>
<td>180 days</td>
<td>40%</td>
<td>30%</td>
</tr>
<tr>
<td>Commercial Paper</td>
<td>270 days</td>
<td>25%</td>
<td>10%</td>
</tr>
<tr>
<td>Negotiable Certificates of Deposit</td>
<td>5 years</td>
<td>30%</td>
<td>None</td>
</tr>
<tr>
<td>Repurchase Agreements</td>
<td>1 year</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Reverse Repurchase Agreements</td>
<td>92 days</td>
<td>20% of base</td>
<td>None</td>
</tr>
<tr>
<td>Medium-Term Corporate Notes</td>
<td>5 years</td>
<td>30%</td>
<td>None</td>
</tr>
<tr>
<td>Mutual Funds</td>
<td>N/A</td>
<td>20%</td>
<td>10%</td>
</tr>
<tr>
<td>Money Market Mutual Funds</td>
<td>N/A</td>
<td>20%</td>
<td>10%</td>
</tr>
<tr>
<td>Mortgage Pass-Through Securities</td>
<td>5 years</td>
<td>20%</td>
<td>None</td>
</tr>
<tr>
<td>County Pooled Investment Funds</td>
<td>N/A</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Local Agency Investment Fund (LAIF)</td>
<td>N/A</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Joint Powers Authority Pools</td>
<td>N/A</td>
<td>None</td>
<td>None</td>
</tr>
</tbody>
</table>

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 Ventura County Treasury Investment Pool to provide the cash flow and liquidity needed for operations, and by purchasing a combination of shorter term and longer term investments and timing 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 necessary for debt service requirements.
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 Ventura County Treasury Investment Pool and Invesco Private Capital - Treasury Portfolio are rated AAA by Standard and Poor’s rating services.

Information about the sensitivity to fair values of the District’s investments to market interest rate fluctuation and the actual rating as of year-end for each investment is provided by the following schedule that shows the distribution of the District’s investment by type and maturity:

<table>
<thead>
<tr>
<th>Investment Type</th>
<th>Reported Amount</th>
<th>Weighted Average Maturity in Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ventura County Treasury Investment Pool</td>
<td>$ 36,202,536</td>
<td>249</td>
</tr>
<tr>
<td>Investco Private Capital - Treasury Portfolio</td>
<td>$ 1,298,546</td>
<td>57</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 37,501,082</strong></td>
<td></td>
</tr>
</tbody>
</table>

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, the District’s bank deposits were not exposed to custodial credit risk because they were fully insured.
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 Ventura 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 Ventura County Treasury Investment Pool has a daily redemption frequency period and a one-day redemption notice period.

The District's fair value measurements are as follows at June 30, 2020:

<table>
<thead>
<tr>
<th>Investment Type</th>
<th>Reported Amount</th>
<th>Fair Value Measurements Using</th>
<th>Uncategorized</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Level 2 Inputs</td>
<td></td>
</tr>
<tr>
<td>Ventura County Treasury Investment Pool</td>
<td>$36,202,536</td>
<td>$1,298,546</td>
<td>$36,202,536</td>
</tr>
<tr>
<td>Investco Private Capital - Treasury Portfolio</td>
<td>1,298,546</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$37,501,082</td>
<td>$1,298,546</td>
<td>$36,202,536</td>
</tr>
</tbody>
</table>
## Note 4 - Receivables

Receivables at June 30, 2020, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Cafeteria Fund</th>
<th>Building Fund</th>
<th>Capital Projects Fund for Blended Component Units</th>
<th>Bond Interest and Redemption Fund</th>
<th>Non-Major Governmental Funds</th>
<th>Total</th>
<th>Fiduciary Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State Government</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LCFF apportionment</td>
<td>6,118,587</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,118,587</td>
<td>-</td>
</tr>
<tr>
<td>Categorical aid</td>
<td>287,674</td>
<td>115,057</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>402,731</td>
<td>-</td>
</tr>
<tr>
<td>Lottery</td>
<td>225,987</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>225,987</td>
<td>-</td>
</tr>
<tr>
<td><strong>Local Government</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>241,277</td>
<td>3,162</td>
<td>110,010</td>
<td>28,192</td>
<td>26,480</td>
<td>30,190</td>
<td>439,311</td>
<td>-</td>
</tr>
<tr>
<td>Other local sources</td>
<td>122,624</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>122,624</td>
<td>10,928</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 8,151,476</td>
<td>$ 1,578,516</td>
<td>$ 110,010</td>
<td>$ 28,192</td>
<td>$ 26,480</td>
<td>$ 30,190</td>
<td>$ 9,924,864</td>
<td>$ 10,928</td>
</tr>
</tbody>
</table>
Note 5 - Capital Assets

Capital asset activity for the fiscal year ended June 30, 2020, was as follows:

<table>
<thead>
<tr>
<th></th>
<th>Balance</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>July 1, 2019</td>
<td></td>
<td></td>
<td>June 30, 2020</td>
</tr>
<tr>
<td>Governmental Activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital assets not being depreciated</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>$11,079,879</td>
<td>$</td>
<td>$</td>
<td>$11,079,879</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>591,025</td>
<td>17,422,910</td>
<td></td>
<td>18,013,935</td>
</tr>
<tr>
<td>Total capital assets not being depreciated</td>
<td>11,670,904</td>
<td>17,422,910</td>
<td></td>
<td>29,093,814</td>
</tr>
<tr>
<td>Capital assets being depreciated</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land improvements</td>
<td>7,014,591</td>
<td>283,339</td>
<td></td>
<td>7,297,930</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>181,396,959</td>
<td>5,393,528</td>
<td></td>
<td>186,790,487</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>7,419,971</td>
<td>486,838</td>
<td></td>
<td>7,906,809</td>
</tr>
<tr>
<td>Total capital assets being depreciated</td>
<td>195,831,521</td>
<td>6,163,705</td>
<td></td>
<td>201,995,226</td>
</tr>
<tr>
<td>Total capital assets</td>
<td>207,502,425</td>
<td>23,586,615</td>
<td></td>
<td>231,089,040</td>
</tr>
<tr>
<td>Accumulated depreciation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land improvements</td>
<td>(3,568,620)</td>
<td>(357,874)</td>
<td></td>
<td>(3,926,494)</td>
</tr>
<tr>
<td>Buildings and improvements</td>
<td>(35,094,371)</td>
<td>(3,987,821)</td>
<td></td>
<td>(39,082,192)</td>
</tr>
<tr>
<td>Furniture and equipment</td>
<td>(5,777,154)</td>
<td>(614,307)</td>
<td></td>
<td>(6,391,461)</td>
</tr>
<tr>
<td>Total accumulated depreciation</td>
<td>(44,440,145)</td>
<td>(4,960,002)</td>
<td></td>
<td>(49,400,147)</td>
</tr>
<tr>
<td>Governmental activities capital assets, net</td>
<td>$163,062,280</td>
<td>$18,626,613</td>
<td>$</td>
<td>$181,688,893</td>
</tr>
</tbody>
</table>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities

<table>
<thead>
<tr>
<th>Activity</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$3,868,877</td>
</tr>
<tr>
<td>School site administration</td>
<td>297,606</td>
</tr>
<tr>
<td>Home-to-school transportation</td>
<td>99,203</td>
</tr>
<tr>
<td>All other pupil services</td>
<td>99,203</td>
</tr>
<tr>
<td>Data processing</td>
<td>49,501</td>
</tr>
<tr>
<td>All other administration</td>
<td>248,006</td>
</tr>
<tr>
<td>Plant services</td>
<td>297,606</td>
</tr>
</tbody>
</table>

Total depreciation expenses governmental activities $4,960,002
Note 6 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2020, between major and non-major governmental funds are as follows:

<table>
<thead>
<tr>
<th>Due To</th>
<th>General Fund</th>
<th>Cafeteria Fund</th>
<th>Building Funds</th>
<th>Non-Major Governmental Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$</td>
<td>$ 1,170,867</td>
<td>$ 4,777</td>
<td>$ 1,007</td>
<td>$ 1,176,651</td>
</tr>
<tr>
<td>Cafeteria Fund</td>
<td>39,786</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>39,786</td>
</tr>
<tr>
<td>Building Fund</td>
<td>56,910</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>56,910</td>
</tr>
<tr>
<td>Non-Major Governmental Funds</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$ 1,553</td>
<td>1,553</td>
</tr>
<tr>
<td>Total</td>
<td>$ 96,696</td>
<td>$ 1,170,867</td>
<td>$ 4,777</td>
<td>$ 2,560</td>
<td>$ 1,274,900</td>
</tr>
</tbody>
</table>

The balance of $1,170,867, due to the General Fund from the Cafeteria Fund resulted from a $1,000,000 loan and current-year indirect cost charges.

The balance of $4,777, due to the General Fund from the Building Fund is to reimburse for construction costs paid by the General Fund.

The balance of $1,007 due to the General Fund from the Capital Facilities Non-Major Governmental Fund is to reimburse the General Fund for eligible projects.

The balance of $39,786 due to the Cafeteria Fund from the General Fund is to reimburse the Cafeteria Fund for unpaid student meals.

The balance of $56,910 due to the Building Fund from the General Fund is to reimburse the Building Fund for Chromebooks and WiFi cards purchased for distance learning.

The balance of $1,553 due to the Special Reserve Non-Major Governmental Fund for Capital Outlay Projects from the Capital Facilities Non-Major Governmental Fund is to reimburse for excess costs on the Solar Drive property.

$ 1,274,900
Operating Transfers

Interfund transfers for the year ended June 30, 2020, consisted of the following:

The General Fund transferred to the Cafeteria Fund to cover salary increases and for a program contribution.  

$ 63,187

Note 7 - Loan Receivable

The Rio Elementary School District sold a real property and as part of the sales transaction, the District provided a loan to the purchasing party (the borrower). The total amount of the loan provided to the borrower under the agreement was $7,000,000. Under the agreement, the borrower was required to make a series of payments. During the year ended June 30, 2020, the final payment was made.

Note 8 - Accounts Payable

Accounts payable at June 30, 2020, consisted of the following:

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Cafeteria Fund</th>
<th>Building Fund</th>
<th>Capital Projects Fund for Blended Component Units</th>
<th>Non-Major Governmental Funds</th>
<th>Total</th>
<th>Fiduciary Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>State LCFF apportionment</td>
<td>$3,465,461</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$3,465,461</td>
<td>$</td>
</tr>
<tr>
<td>Vendor payables</td>
<td>678,271</td>
<td>392,018</td>
<td>43,017</td>
<td>$</td>
<td>360,011</td>
<td>1,473,317</td>
<td>24,000</td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>1,933,698</td>
<td>39,198</td>
<td></td>
<td>$</td>
<td>$</td>
<td>1,972,896</td>
<td></td>
</tr>
<tr>
<td>Due to local governments</td>
<td>934,039</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td></td>
<td>934,039</td>
<td>$</td>
</tr>
<tr>
<td>Construction</td>
<td></td>
<td>$</td>
<td>1,821,093</td>
<td>7,193</td>
<td>$</td>
<td>1,828,286</td>
<td>$</td>
</tr>
<tr>
<td>Other</td>
<td>4,095</td>
<td></td>
<td>3,839</td>
<td>$</td>
<td>1,553</td>
<td>9,487</td>
<td>$</td>
</tr>
<tr>
<td>Total</td>
<td>$7,015,564</td>
<td>$431,216</td>
<td>$1,867,949</td>
<td>$7,193</td>
<td>$361,564</td>
<td>$9,683,486</td>
<td>$24,000</td>
</tr>
</tbody>
</table>
Note 9 - 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:

<table>
<thead>
<tr>
<th>Long-Term Liabilities</th>
<th>Balance July 1, 2019</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2020</th>
<th>Due in One Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>General obligation bonds</td>
<td>$70,900,000</td>
<td>$17,009,659</td>
<td>$(730,000)</td>
<td>$87,179,659</td>
<td>$2,180,000</td>
</tr>
<tr>
<td>Unamortized premium</td>
<td>5,352,343</td>
<td>716,618</td>
<td>$(289,698)</td>
<td>5,779,263</td>
<td>-</td>
</tr>
<tr>
<td>Certificates of participation</td>
<td>4,345,000</td>
<td>-</td>
<td>$(2,485,000)</td>
<td>1,860,000</td>
<td>-</td>
</tr>
<tr>
<td>Unamortized premium</td>
<td>397,090</td>
<td>-</td>
<td>$(38,615)</td>
<td>358,475</td>
<td>-</td>
</tr>
<tr>
<td>Supplemental early retirement incentive</td>
<td>371,092</td>
<td>-</td>
<td>$(185,546)</td>
<td>185,546</td>
<td>185,546</td>
</tr>
<tr>
<td>Supplemental retirement</td>
<td>56,000</td>
<td>2,000</td>
<td>-</td>
<td>58,000</td>
<td>-</td>
</tr>
<tr>
<td>Retirement incentive</td>
<td>-</td>
<td>480,000</td>
<td>-</td>
<td>480,000</td>
<td>380,000</td>
</tr>
<tr>
<td>Legal settlement</td>
<td>12,194</td>
<td>-</td>
<td>$(12,194)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>402,094</td>
<td>-</td>
<td>$(28,237)</td>
<td>373,857</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$81,835,813</strong></td>
<td><strong>$18,208,277</strong></td>
<td><strong>$(3,769,290)</strong></td>
<td><strong>$96,274,800</strong></td>
<td><strong>$2,745,546</strong></td>
</tr>
</tbody>
</table>

Payments on the General Obligation Bonds are made by the Bond Interest and Redemption Fund. Payments on the Certificates of Participation are made by the General Fund. The General Fund also makes payments for supplemental early retirement and legal settlement. The compensated absences were paid by the General Fund and the Cafeteria Fund.
General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

<table>
<thead>
<tr>
<th>Issuance Date</th>
<th>Final Maturity Date</th>
<th>Interest Rate</th>
<th>Original Issue</th>
<th>Bonds Outstanding July 1, 2019</th>
<th>Issued</th>
<th>Redeemed</th>
<th>Bonds Outstanding June 30, 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/4/2015</td>
<td>8/1/2044</td>
<td>2.000-4.000%</td>
<td>$20,000,000</td>
<td>$18,855,000</td>
<td>$</td>
<td>$</td>
<td>$18,855,000</td>
</tr>
<tr>
<td>4/26/2016</td>
<td>8/1/2045</td>
<td>3.000-5.000%</td>
<td>18,500,000</td>
<td>18,500,000</td>
<td>-</td>
<td>-</td>
<td>18,500,000</td>
</tr>
<tr>
<td>4/26/2016</td>
<td>8/1/2029</td>
<td>2.000-5.000%</td>
<td>9,880,000</td>
<td>9,035,000</td>
<td>-</td>
<td>(730,000)</td>
<td>8,305,000</td>
</tr>
<tr>
<td>2/28/2019</td>
<td>8/1/2048</td>
<td>4.000-5.000%</td>
<td>23,000,000</td>
<td>23,000,000</td>
<td>-</td>
<td>-</td>
<td>23,000,000</td>
</tr>
<tr>
<td>2/28/2019</td>
<td>8/1/2021</td>
<td>2.800-2.875%</td>
<td>1,510,000</td>
<td>1,510,000</td>
<td>-</td>
<td>-</td>
<td>1,510,000</td>
</tr>
<tr>
<td>4/15/2020</td>
<td>8/1/2043</td>
<td>3.250-4.170%</td>
<td>13,922,236</td>
<td>-</td>
<td>13,922,236</td>
<td>-</td>
<td>13,922,236</td>
</tr>
<tr>
<td>4/15/2020</td>
<td>8/1/2028</td>
<td>3.650-4.000%</td>
<td>3,087,423</td>
<td>-</td>
<td>3,087,423</td>
<td>-</td>
<td>3,087,423</td>
</tr>
</tbody>
</table>

$70,900,000  $17,009,659  $(730,000)  $87,179,659

2014 General Obligation Bonds, Series A

On June 4, 2015, the Rio Elementary School District issued the 2014 General Obligation Bonds, Series A, in the amount of $20,000,000. The Series A represents the first series of the reauthorized bonds not to exceed $38,500,000 to be issued under the measure as approved by the voters. The Series A bonds were issued as current interest bonds with an aggregate principal debt service balance of $20,000,000. The bonds have a final maturity to occur on August 1, 2044 with interest rates ranging from 2.00 to 4.00 percent. Proceeds from the sale of bonds were used to finance the renovation, acquisition, and construction of District buildings and facilities. At June 30, 2020, the principal outstanding was $18,855,000, and unamortized premium received on issuance was $356,057.

2014 General Obligation Bonds, Series B

On April 26, 2016, the Rio Elementary School District issued the 2014 General Obligation Bonds, Series B, in the amount of $18,500,000. The Series B represents the second series of the reauthorized bonds not to exceed $38,500,000 to be issued under the measure as approved by the voters. The Series B bonds were issued as current interest bonds with an aggregate principal debt service balance of $18,500,000. The bonds have a final maturity to occur on August 1, 2045 with interest rates ranging from 3.00 to 5.00 percent. Proceeds from the sale of bonds will be used to finance the renovation, acquisition, and construction of District buildings and facilities. At June 30, 2020, the principal outstanding was $18,500,000. Unamortized premium received on issuance was $1,073,859.
**2016 General Obligation Refunding Bonds**

On April 26, 2016, the Rio Elementary School District issued the 2016 General Obligation Refunding Bonds in the amount of $9,880,000. The refunding bonds were issued as current interest bonds. The bonds have a final maturity which occurs on August 1, 2029, with interest rates of 2.00 to 5.00 percent. Proceeds from the sale of the bonds were used to provide partial advance refunding of the District’s 2007 General Obligation Refunding Bonds in the amount of $11,115,000. As of June 30, 2020, the principal balance outstanding was $8,305,000, and unamortized premium on issuance and deferred charge on refunding were $1,450,676 and $190,502, respectively.

**2018 General Obligation Bonds, Series A**

On February 28, 2019, the Rio Elementary School District issued the 2018 General Obligation Bonds, Series A, in the amount of $23,000,000. The Series A represents the first of a series of bonds not to exceed $59,200,000 to be issued under the measure as approved by the voters. The Series A bonds were issued as current interest bonds with an aggregate principal debt service balance of $23,000,000. The bonds have a final maturity to occur on August 1, 2048, with interest rates ranging from 4.00 to 5.00 percent. Proceeds from the sale of bonds were used to finance the renovation, acquisition, and construction of District buildings and facilities. At June 30, 2020, the principal outstanding was $23,000,000 and unamortized premium received on issuance was $2,187,385.

**2018 General Obligation Bonds, Series B**

On February 28, 2019, the Rio Elementary School District issued the 2018 General Obligation Bonds, Series B, in the amount of $1,510,000. The Series B represents the second of a series of bonds not to exceed $59,200,000 to be issued under the measure as approved by the voters. The Series B bonds were issued as current interest bonds with an aggregate principal debt service balance of $1,510,000. The bonds have a final maturity to occur on August 1, 2021, with interest rates ranging from 2.800 to 2.875 percent. Proceeds from the sale of bonds were used to finance the partial repayment of the District’s outstanding 2016 Refunding Certificates of Participation. At June 30, 2020, the principal outstanding was $1,510,000 and deferred charge on refunding was $125,584.

**2018 General Obligation Bonds, Series C**

On April 15, 2020, the Rio Elementary School District issued the 2018 General Obligation Bonds, Series C, in the amount of $13,922,236. The Series C represents the third of a series of bonds not to exceed $59,200,000 to be issued under the measure as approved by the voters. The Series C bonds were issued as capital appreciation bonds in the amount of $13,922,236, accreting to $21,680,000. The bonds were issued at an aggregate price of $14,638,854 (representing the principal amount of $13,922,236 plus an original issue premium of $716,854 less cost of issuance of $892,594). The bonds have a final maturity to occur on August 1, 2043, with interest rates ranging from 3.25 to 4.17 percent. Proceeds from the sale of bonds will be used to finance the renovation, acquisition, and construction of District buildings and facilities. At June 30, 2020, the principal outstanding was $13,922,236 and unamortized premium received on issuance was $711,286.
# 2018 General Obligation Bonds, Series D

On April 15, 2020, the Rio Elementary School District issued the 2018 General Obligation Bonds, Series D, in the amount of $3,087,423. The Series D represents the fourth of a series of bonds not to exceed $59,200,000 to be issued under the measure as approved by the voters. The Series C bonds were issued as capital appreciation bonds in the amount of $3,087,423, accreting to $3,955,000. The bonds were issued at an aggregate price of $3,022,523 (representing the principal amount of $3,087,423 less cost of issuance of $64,900). The bonds have a final maturity to occur on August 1, 2023, with interest rates ranging from 3.65 to 4.00 percent. Proceeds from the sale of bonds was be used to finance the partial repayment of the District’s outstanding 2016 Refunding Certificates of Participation. At June 30, 2020, the principal outstanding was $3,087,423 and deferred charge on refunding was $525,080.

## Debt Service Requirements to Maturity

The bonds mature through 2049 as follows:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Principal</th>
<th>Unaccrued Interest</th>
<th>Interest to Maturity</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>$2,180,000</td>
<td>$</td>
<td>$3,239,688</td>
<td>$5,419,688</td>
</tr>
<tr>
<td>2022</td>
<td>1,825,000</td>
<td>-</td>
<td>3,219,138</td>
<td>5,044,138</td>
</tr>
<tr>
<td>2023</td>
<td>1,575,000</td>
<td>-</td>
<td>3,144,925</td>
<td>4,719,925</td>
</tr>
<tr>
<td>2024</td>
<td>1,780,000</td>
<td>-</td>
<td>3,070,600</td>
<td>4,850,600</td>
</tr>
<tr>
<td>2025</td>
<td>1,650,000</td>
<td>-</td>
<td>2,994,700</td>
<td>4,644,700</td>
</tr>
<tr>
<td>2026-2030</td>
<td>8,233,364</td>
<td>296,636</td>
<td>14,019,525</td>
<td>22,549,525</td>
</tr>
<tr>
<td>2031-2035</td>
<td>12,211,455</td>
<td>2,258,545</td>
<td>12,582,369</td>
<td>27,052,369</td>
</tr>
<tr>
<td>2036-2040</td>
<td>15,981,252</td>
<td>2,738,748</td>
<td>10,617,163</td>
<td>29,337,163</td>
</tr>
<tr>
<td>2041-2045</td>
<td>25,918,588</td>
<td>3,331,412</td>
<td>6,701,387</td>
<td>35,951,387</td>
</tr>
<tr>
<td>2046-2049</td>
<td>15,825,000</td>
<td>-</td>
<td>1,356,850</td>
<td>17,181,850</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$87,179,659</strong></td>
<td><strong>$8,625,341</strong></td>
<td><strong>$60,946,345</strong></td>
<td><strong>$156,751,345</strong></td>
</tr>
</tbody>
</table>
2016 Refunding Certificates of Participation

On May 18, 2016, the Rio Elementary School District issued the 2016 Refunding Certificates of Participation in the amount of $5,955,000. The refunding certificates were issued as current interest certificates. The certificates have a final maturity which occurs on March 1, 2032 with interest rates of 3.75 to 5.5 percent. Proceeds from the sale of the certificates were used to provide advance refunding of the District's 2007 Certificates of Participation in the amount of $6,860,000. Portions of the outstanding certificates were refunded by the 2018 General Obligation Bonds, Series B & D. As of June 30, 2020, the principal balance outstanding was $1,860,000, and unamortized premium on issuance and deferred charge on refunding were $358,474, and $147,495, respectively.

The certificates mature through March 1, 2032, as follows:

<table>
<thead>
<tr>
<th>Year Ending June 30,</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>2022</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2023</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2024</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2025</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2026-2030</td>
<td>1,065,000</td>
<td>240,600</td>
<td>1,305,600</td>
</tr>
<tr>
<td>2031-2032</td>
<td>795,000</td>
<td>48,000</td>
<td>843,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,860,000</td>
<td>$288,600</td>
<td>$2,148,600</td>
</tr>
</tbody>
</table>

**Supplemental Early Retirement Incentive**

During the 2015-2016 fiscal year, the District offered a supplemental early retirement program payable to eligible District employees with payments beginning in the 2016-2017 fiscal year. A total of 16 certificated and classified employees accepted the District’s offer. The District will make five annual contributions to Public Agency Retirement Services (PARS) accounts participants. The District’s remaining obligation to the PARS Early Retirement Incentive of $185,456 is due in July 2020.
Supplemental Retirement Payments

For all employees hired prior to July 1, 1992, the District will provide family medical, dental, and vision from retirement until age 65 if the employee has completed a minimum of 15 years with the District. The District will also provide the employee with supplemental retirement payments for every year of service with the District upon retirement. Employees have the option of receiving a lump-sum payment or payments in installments. As of June 30, 2020, there were a total of two employees eligible to receive the supplemental retirement payments. The current outstanding liability to the District is $58,000.

Retirement Incentive

During the 2019-2020 fiscal year, the District offered a retirement incentive payable to eligible members of the Rio Teachers Association (RTA) who agreed to retire by June 30, 2020. Retirees had the option of receiving one payment of $20,000 during the 2020-2021 fiscal year or two payments of $10,000 each in the 2020-2021 and 2021-2022 fiscal years. Twelve employees accepted the offer. The District’s liability for the program is as follows:

<table>
<thead>
<tr>
<th>Year Ending June 30,</th>
<th>Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>$ 380,000</td>
</tr>
<tr>
<td>2022</td>
<td>$ 100,000</td>
</tr>
<tr>
<td>Total</td>
<td>$ 480,000</td>
</tr>
</tbody>
</table>

Legal Settlement

During the 2005-2006 fiscal year, the District reached a settlement agreement with the former superintendent. The original agreement stipulated that the District would make five annual payments to the former superintendent and two annual payments for attorney fees. The total liability to the District was $36,578, including accrued interest. Since the original agreement, the District has renegotiated the terms of the settlement numerous times to allow for financial flexibility. During the 2019-2020 fiscal year, the District made the final payment for the settlement. The outstanding balance is zero.

Compensated absences

Compensated absences (unpaid employee vacation) for the District at June 30, 2020, amounted to $373,857.
Note 10 - Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2020, the District reported OPEB liability, deferred outflows of resources, deferred inflows or resources, and OPEB expense for the following plans:

<table>
<thead>
<tr>
<th>OPEB Plan</th>
<th>OPEB Liability</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
<th>OPEB Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Plan</td>
<td>$ 31,542,037</td>
<td>$ 6,857,559</td>
<td>$ 1,087,640</td>
<td>$ 1,254,511</td>
</tr>
<tr>
<td>Medicare Premium Payment (MPP) Program</td>
<td>294,190</td>
<td>-</td>
<td>-</td>
<td>1,980</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 31,836,227</strong></td>
<td><strong>$ 6,857,559</strong></td>
<td><strong>$ 1,087,640</strong></td>
<td><strong>$ 1,256,491</strong></td>
</tr>
</tbody>
</table>

The details of each 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 four of GASB Statement No. 75.

**Plan Membership**

As of June 30, 2019, the valuation date, the Plan membership consisted of the following:

- Inactive employees or beneficiaries currently receiving benefits payments: 91
- Active employees: 455

**Total**: 546

**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.

The benefit payment requirements of Plan members and the District are established and may be amended by the District, the Rio Teachers Association (RTA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on pay-as-you-go financing requirements as determined annually through the agreements with the District, RTA, CSEA and the unrepresented groups. For measurement period ending June 30, 2019, the District paid $972,622 in benefits.
Total OPEB Liability of the District

The District’s total OPEB liability of $31,542,037, was measured as of June 30, 2019, and the total OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

- Inflation: 3.00 percent
- Salary increases: 3.00 percent, average, including inflation
- Discount rate: 3.13 percent
- Healthcare cost trend rates: 6.00 percent

The discount rate was based on the Municipal Bond 20-Year High Grade Rate Index.


The actuarial assumptions used in the June 30, 2019 valuation were based on the result of an actual experience study for the period July 1, 2017 to June 30, 2019.

Changes in the Total OPEB Liability

<table>
<thead>
<tr>
<th></th>
<th>Total OPEB Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance, June 30, 2018</td>
<td>$ 25,238,309</td>
</tr>
<tr>
<td>Service cost</td>
<td>376,390</td>
</tr>
<tr>
<td>Interest</td>
<td>909,804</td>
</tr>
<tr>
<td>Differences between expected and actual experience in the measurement of the total OPEB liability</td>
<td>733,175</td>
</tr>
<tr>
<td>Changes of assumptions or other inputs</td>
<td>5,987,733</td>
</tr>
<tr>
<td>Benefit payments</td>
<td>(972,622)</td>
</tr>
<tr>
<td>Adjustment to prior year benefits payment</td>
<td>(730,752)</td>
</tr>
<tr>
<td><strong>Net change in total OPEB liability</strong></td>
<td><strong>6,303,728</strong></td>
</tr>
<tr>
<td>Balance, June 30, 2019</td>
<td>$ 31,542,037</td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Discount Rate</th>
<th>Total OPEB Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>1% decrease (2.13%)</td>
<td>$35,926,026</td>
</tr>
<tr>
<td>Current discount rate (3.13%)</td>
<td>31,542,037</td>
</tr>
<tr>
<td>1% increase (4.13%)</td>
<td>27,885,581</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Healthcare Cost Trend Rates</th>
<th>Total OPEB Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>1% decrease (5.00%)</td>
<td>$27,710,316</td>
</tr>
<tr>
<td>Current healthcare cost trend rate (6.00%)</td>
<td>31,542,037</td>
</tr>
<tr>
<td>1% increase (7.00%)</td>
<td>36,135,670</td>
</tr>
</tbody>
</table>

OPEB Expense, Deferred Outflows of Resources, Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized OPEB expense of $1,254,511. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<table>
<thead>
<tr>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount paid by the District for OPEB as the benefits come due subsequent to measurement date</td>
<td>$1,044,882</td>
</tr>
<tr>
<td>Differences between expected and actual experience in the measurement of the total OPEB liability</td>
<td>634,097</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>5,178,580</td>
</tr>
<tr>
<td>Total</td>
<td>$6,857,559</td>
</tr>
</tbody>
</table>
Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<table>
<thead>
<tr>
<th>Year Ended June 30,</th>
<th>Deferred Outflows/(Inflows) of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>$699,069</td>
</tr>
<tr>
<td>2022</td>
<td>699,069</td>
</tr>
<tr>
<td>2023</td>
<td>699,069</td>
</tr>
<tr>
<td>2024</td>
<td>699,069</td>
</tr>
<tr>
<td>2025</td>
<td>699,069</td>
</tr>
<tr>
<td>Thereafter</td>
<td>1,229,692</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$4,725,037</strong></td>
</tr>
</tbody>
</table>

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).

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 $294,190 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 0.0790 percent, and 0.0763 percent, resulting in a net increase in the proportionate share of 0.0027 percent.

For the year ended June 30, 2020, the District recognized OPEB expense of $1,980.

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:

<table>
<thead>
<tr>
<th>Measurement Date</th>
<th>June 30, 2019</th>
<th>June 30, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valuation Date</td>
<td>June 30, 2018</td>
<td>June 30, 2017</td>
</tr>
<tr>
<td>Experience Study</td>
<td>July 1, 2010 through June 30, 2015</td>
<td>July 1, 2010 through June 30, 2015</td>
</tr>
<tr>
<td>Actuarial Cost Method</td>
<td>Entry age normal</td>
<td>Entry age normal</td>
</tr>
<tr>
<td>Investment Rate of Return</td>
<td>3.50%</td>
<td>3.87%</td>
</tr>
<tr>
<td>Medicare Part A Premium Cost Trend Rate</td>
<td>3.70%</td>
<td>3.70%</td>
</tr>
<tr>
<td>Medicare Part B Premium Cost Trend Rate</td>
<td>4.10%</td>
<td>4.10%</td>
</tr>
</tbody>
</table>

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.

**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 liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<table>
<thead>
<tr>
<th>Discount Rate</th>
<th>Net OPEB Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>1% decrease (2.50%)</td>
<td>$ 321,028</td>
</tr>
<tr>
<td>Current discount rate (3.50%)</td>
<td>294,190</td>
</tr>
<tr>
<td>1% increase (4.50%)</td>
<td>269,513</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Medicare Costs Trend Rate</th>
<th>Net OPEB Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>1% decrease (2.70% Part A and 3.10% Part B)</td>
<td>$ 275,744</td>
</tr>
<tr>
<td>Current Medicare costs trend rate (3.70% Part A and 4.10% Part B)</td>
<td>294,190</td>
</tr>
<tr>
<td>1% increase (4.70% Part A and 5.10% Part B)</td>
<td>331,035</td>
</tr>
</tbody>
</table>
Note 11 - Community Facilities District Bonds (Non-Obligatory Debt)

These bonds are authorized to the Mello-Roos Community Facilities Act of 1982 as amended and are payable from special taxes levied on property within the Community Facilities Districts according to a methodology approved by the voters within the Community Facilities District. Neither the faith and credit nor taxing power of the Rio Elementary School District is pledged to the payment of the bonds. Reserves have been established from the bond proceeds to meet delinquencies should they occur. If delinquencies occur beyond the amounts held in those reserves, the Rio Elementary School District has no duty to pay the delinquency out of any available funds of the District. The Rio Elementary School District acts solely as an agent for those paying taxes levied and the bondholders. The Rio Elementary School District Community Facilities District No. 1 Special Tax Bonds, Series 2013, Series 2014, and Series 2016 have remaining balances as of June 30, 2020, of $64,865,000.
### Note 12 - Fund Balances

Fund balances are composed of the following elements:

<table>
<thead>
<tr>
<th>Fund</th>
<th>General Fund</th>
<th>Cafeteria Fund</th>
<th>Building Fund</th>
<th>Bond Interest and Redemption Fund</th>
<th>Capital Projects Fund for Blended Component Units</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nonspendable</td>
<td>$ 5,000</td>
<td>$ 35,113</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 5,000</td>
</tr>
<tr>
<td>Revolving cash</td>
<td>$ 157,720</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 157,720</td>
</tr>
<tr>
<td>Stores, inventories, prepaid expenses</td>
<td>$ 237,230</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 237,230</td>
</tr>
<tr>
<td>Total nonspendable</td>
<td>$ 255,960</td>
<td>$ 35,113</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 255,960</td>
</tr>
<tr>
<td>Restricted</td>
<td>$ 466,916</td>
<td>$ 35,113</td>
<td>$ 7,500</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 466,916</td>
</tr>
<tr>
<td>Legally restricted programs</td>
<td>$ 466,916</td>
<td>$ 35,858</td>
<td>$ 16,666,927</td>
<td>$ 16,666,927</td>
<td>$ 4,556,962</td>
<td>$ 16,666,927</td>
</tr>
<tr>
<td>Food service</td>
<td>$ 466,916</td>
<td>$ 35,858</td>
<td>$ 16,666,927</td>
<td>$ 16,666,927</td>
<td>$ 4,556,962</td>
<td>$ 16,666,927</td>
</tr>
<tr>
<td>Capital projects</td>
<td>$ 466,916</td>
<td>$ 35,858</td>
<td>$ 16,666,927</td>
<td>$ 16,666,927</td>
<td>$ 4,556,962</td>
<td>$ 16,666,927</td>
</tr>
<tr>
<td>Debt services</td>
<td>$ 466,916</td>
<td>$ 35,858</td>
<td>$ 16,666,927</td>
<td>$ 16,666,927</td>
<td>$ 4,556,962</td>
<td>$ 16,666,927</td>
</tr>
<tr>
<td>Total restricted</td>
<td>$ 466,916</td>
<td>$ 35,858</td>
<td>$ 16,666,927</td>
<td>$ 16,666,927</td>
<td>$ 4,556,962</td>
<td>$ 16,666,927</td>
</tr>
<tr>
<td>Assigned</td>
<td>$ 757,962</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 757,962</td>
</tr>
<tr>
<td>Postemployment benefits</td>
<td>$ 757,962</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 757,962</td>
</tr>
<tr>
<td>Capital projects</td>
<td>$ 757,962</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 757,962</td>
</tr>
<tr>
<td>Total assigned</td>
<td>$ 757,962</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 757,962</td>
</tr>
<tr>
<td>Unassigned</td>
<td>$ 2,046,696</td>
<td>$ 381,754</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 2,428,450</td>
</tr>
<tr>
<td>Reserve for economic uncertainties</td>
<td>$ 2,046,696</td>
<td>$ 381,754</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 2,428,450</td>
</tr>
<tr>
<td>Remaining unassigned</td>
<td>$ 2,046,696</td>
<td>$ 381,754</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 2,428,450</td>
</tr>
<tr>
<td>Total</td>
<td>$ 2,046,696</td>
<td>$ 381,754</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 2,428,450</td>
</tr>
</tbody>
</table>

Total: $ 3,099,288

$ 3,318,981
Note 13 - Risk Management

Description

The Rio Elementary School District's risk management activities are recorded in the General Fund. Employee health programs are administered by the General Fund through payments made to Self-Insured Schools of California (SISC), a public entity risk pool. The District also participates in the Ventura County Schools Self-Funding Authority public entity risk pool for the workers' compensation, property, and liability programs. Refer to Note 16 for additional information regarding the public entity risk pools.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

Employee Medical Benefits

The District has contracted with the SISC to provide employee health benefits. SISC is a shared risk pool comprised of numerous members in California. 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 entities. 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:

<table>
<thead>
<tr>
<th>Pension Plan</th>
<th>Net Pension Liability</th>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
<th>Pension Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>CalSTRS</td>
<td>$ 40,332,476</td>
<td>$ 14,420,190</td>
<td>$ 3,384,408</td>
<td>$ 6,061,118</td>
</tr>
<tr>
<td>CalPERS</td>
<td>18,711,618</td>
<td>4,991,623</td>
<td>201,367</td>
<td>3,687,289</td>
</tr>
<tr>
<td>Total</td>
<td>$ 59,044,094</td>
<td>$ 19,411,813</td>
<td>$ 3,585,775</td>
<td>$ 9,748,407</td>
</tr>
</tbody>
</table>
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.
The STRP provisions and benefits in effect at June 30, 2020, are summarized as follows:

<table>
<thead>
<tr>
<th>STRP Defined Benefit Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hire date</td>
</tr>
<tr>
<td>Benefit formula</td>
</tr>
<tr>
<td>Benefit vesting schedule</td>
</tr>
<tr>
<td>Benefit payments</td>
</tr>
<tr>
<td>Retirement age</td>
</tr>
<tr>
<td>Monthly benefits as a percentage of eligible compensation</td>
</tr>
<tr>
<td>Required employee contribution rate</td>
</tr>
<tr>
<td>Required employer contribution rate</td>
</tr>
<tr>
<td>Required state contribution rate</td>
</tr>
<tr>
<td>On or before December 31, 2012 On or after January 1, 2013</td>
</tr>
<tr>
<td>2% at 60                      2% at 62</td>
</tr>
<tr>
<td>5 years of service</td>
</tr>
<tr>
<td>Monthly for life</td>
</tr>
<tr>
<td>60</td>
</tr>
<tr>
<td>2.0% - 2.4%</td>
</tr>
<tr>
<td>10.25%</td>
</tr>
<tr>
<td>17.10%</td>
</tr>
<tr>
<td>10.328%</td>
</tr>
<tr>
<td>2.0% - 2.4%</td>
</tr>
<tr>
<td>10.205%</td>
</tr>
<tr>
<td>17.10%</td>
</tr>
<tr>
<td>10.328%</td>
</tr>
</tbody>
</table>

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 $4,319,447

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:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total net pension liability, including State share</td>
<td>$40,332,476</td>
</tr>
<tr>
<td>Proportionate share of net pension liability</td>
<td></td>
</tr>
<tr>
<td>State’s proportionate share of the net pension liability</td>
<td>$22,004,058</td>
</tr>
<tr>
<td>Total</td>
<td>$62,336,534</td>
</tr>
</tbody>
</table>

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 0.0447 percent and 0.0425 percent, resulting in a net increase in the proportionate share of 0.0022 percent.
For the year ended June 30, 2020, the District recognized pension expense of $6,061,118. In addition, the District recognized pension expense and revenue of $207,526, 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:

<table>
<thead>
<tr>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension contributions subsequent to measurement date</td>
<td>$ 4,319,447</td>
</tr>
<tr>
<td>Change in proportion and differences between contributions made and District's proportionate share of contributions</td>
<td>4,897,748</td>
</tr>
<tr>
<td>Differences between projected and actual earnings on pension plan investments</td>
<td>-</td>
</tr>
<tr>
<td>Differences between expected and actual experience in the measurement of the total pension liability</td>
<td>101,818</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>5,101,177</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 14,420,190</strong></td>
</tr>
</tbody>
</table>

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 outflows/(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:

<table>
<thead>
<tr>
<th>Year Ended June 30,</th>
<th>Deferred Outflows/(Inflows) of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>$(156,709)</td>
</tr>
<tr>
<td>2022</td>
<td>$(1,233,391)</td>
</tr>
<tr>
<td>2023</td>
<td>$(256,071)</td>
</tr>
<tr>
<td>2024</td>
<td>92,551</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$(1,553,620)</strong></td>
</tr>
</tbody>
</table>
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:

<table>
<thead>
<tr>
<th>Year Ended</th>
<th>Deferred Outflows/(Inflows) of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>June 30,</td>
<td></td>
</tr>
<tr>
<td>2021</td>
<td>$2,197,359</td>
</tr>
<tr>
<td>2022</td>
<td>2,651,681</td>
</tr>
<tr>
<td>2023</td>
<td>1,827,213</td>
</tr>
<tr>
<td>2024</td>
<td>1,442,957</td>
</tr>
<tr>
<td>2025</td>
<td>2,907</td>
</tr>
<tr>
<td>Thereafter</td>
<td>147,838</td>
</tr>
<tr>
<td>Total</td>
<td>$8,269,955</td>
</tr>
</tbody>
</table>

**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 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:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Assumed Asset Allocation</th>
<th>Long-Term Expected Real Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global equity</td>
<td>47%</td>
<td>4.8%</td>
</tr>
<tr>
<td>Fixed income</td>
<td>12%</td>
<td>1.3%</td>
</tr>
<tr>
<td>Real estate</td>
<td>13%</td>
<td>3.6%</td>
</tr>
<tr>
<td>Private equity</td>
<td>13%</td>
<td>6.3%</td>
</tr>
<tr>
<td>Risk mitigating strategies</td>
<td>9%</td>
<td>1.8%</td>
</tr>
<tr>
<td>Inflation sensitive</td>
<td>4%</td>
<td>3.3%</td>
</tr>
<tr>
<td>Cash/liquidity</td>
<td>2%</td>
<td>-0.4%</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Discount Rate</th>
<th>Net Pension Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>1% decrease (6.10%)</td>
<td>$60,058,396</td>
</tr>
<tr>
<td>Current discount rate (7.10%)</td>
<td>$40,332,476</td>
</tr>
<tr>
<td>1% increase (8.10%)</td>
<td>$23,975,932</td>
</tr>
</tbody>
</table>

69
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 provide 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:

<table>
<thead>
<tr>
<th>School Employer Pool (CalPERS)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>On or before December 31, 2012</strong></td>
</tr>
<tr>
<td>2% at 55</td>
</tr>
<tr>
<td>5 years of service</td>
</tr>
<tr>
<td>Monthly for life</td>
</tr>
<tr>
<td>55</td>
</tr>
<tr>
<td><strong>Monthly benefits as a percentage of eligible compensation</strong></td>
</tr>
<tr>
<td><strong>7.00%</strong></td>
</tr>
<tr>
<td><strong>19.721%</strong></td>
</tr>
</tbody>
</table>
Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are 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 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 $1,896,138.

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 $18,711,618. 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 0.0642 percent and 0.0595 percent, resulting in a net increase in the proportionate share of 0.0047 percent.

For the year ended June 30, 2020, the District recognized pension expense of $3,687,289. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<table>
<thead>
<tr>
<th>Deferred Outflows of Resources</th>
<th>Deferred Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension contributions subsequent to measurement date</td>
<td>$ 1,896,138</td>
</tr>
<tr>
<td>Change in proportion and differences between contributions made and District's proportionate share of contributions</td>
<td>845,540</td>
</tr>
<tr>
<td>Differences between projected and actual earnings on pension plan investments</td>
<td>-</td>
</tr>
<tr>
<td>Differences between expected and actual experience in the measurement of the total pension liability</td>
<td>1,359,214</td>
</tr>
<tr>
<td>Changes of assumptions</td>
<td>890,731</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 4,991,623</strong></td>
</tr>
</tbody>
</table>

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 outflows/(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:

<table>
<thead>
<tr>
<th>Year Ended June 30,</th>
<th>Deferred Outflows/(Inflows) of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>$ 171,317</td>
</tr>
<tr>
<td>2022</td>
<td>(342,199)</td>
</tr>
<tr>
<td>2023</td>
<td>(51,855)</td>
</tr>
<tr>
<td>2024</td>
<td>49,184</td>
</tr>
<tr>
<td>Total</td>
<td>$ (173,553)</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Year Ended June 30,</th>
<th>Deferred Outflows/(Inflows) of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021</td>
<td>$ 1,675,841</td>
</tr>
<tr>
<td>2022</td>
<td>872,034</td>
</tr>
<tr>
<td>2023</td>
<td>472,541</td>
</tr>
<tr>
<td>2024</td>
<td>47,255</td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,067,671</td>
</tr>
</tbody>
</table>

**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% (7.15% for 2018 and 2019, 2.50% for 2020 onwards)
- Investment rate of return: Varies by entry age and service
- Consumer price inflation
- Wage growth
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:

<table>
<thead>
<tr>
<th>Asset Class</th>
<th>Assumed Asset Allocation</th>
<th>Long-Term Expected Rate of Return</th>
</tr>
</thead>
<tbody>
<tr>
<td>Global equity</td>
<td>50%</td>
<td>5.98%</td>
</tr>
<tr>
<td>Fixed income</td>
<td>28%</td>
<td>2.62%</td>
</tr>
<tr>
<td>Inflation assets</td>
<td>0%</td>
<td>1.81%</td>
</tr>
<tr>
<td>Private equity</td>
<td>8%</td>
<td>7.23%</td>
</tr>
<tr>
<td>Real assets</td>
<td>13%</td>
<td>4.93%</td>
</tr>
<tr>
<td>Liquidity</td>
<td>1%</td>
<td>-0.92%</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>Discount Rate</th>
<th>Net Pension Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>1% decrease (6.15%)</td>
<td>$26,971,567</td>
</tr>
<tr>
<td>Current discount rate (7.15%)</td>
<td>18,711,618</td>
</tr>
<tr>
<td>1% increase (8.15%)</td>
<td>11,859,420</td>
</tr>
</tbody>
</table>
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 as its alternative plan.

District and employee contributions are determined by statute.

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 $2,298,394 (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, but have not been included in the budgeted amounts reported in the General Fund - Budgetary Comparison Schedule.

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 totaling $770,959 has been recorded in these financial statements. On behalf payments related to these additional contributions have been excluded from the calculation of available reserves and have not been included in the budgeted amounts reported in the General Fund – Budgetary Comparison Schedule.

Note 15 - Commitments and Contingencies

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 involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2020.
Construction Commitments

<table>
<thead>
<tr>
<th>Capital Project</th>
<th>Remaining Construction Commitment</th>
<th>Expected Date of Completion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rio Lindo Building A Remodel</td>
<td>$4,700,000</td>
<td>August 2020</td>
</tr>
<tr>
<td>Rio K-8 STEAM School Phase II</td>
<td>16,496,000</td>
<td>September 2020</td>
</tr>
<tr>
<td>Rio Lindo Fire Alarm System Upgrade</td>
<td>250,000</td>
<td>September 2020</td>
</tr>
<tr>
<td>Rio Lindo Parking Lot</td>
<td>490,000</td>
<td>January 2021</td>
</tr>
<tr>
<td>Total</td>
<td>$21,936,000</td>
<td></td>
</tr>
</tbody>
</table>

Note 16 - Participation in Public Entity Risk Pools and Joint Power Authorities

The District is a member of the Ventura County Schools Self-Funding Authority (VCSSFA) and the Self-Insured Schools of California (SISC) public entity risk pools. The District pays an annual premium to VCSSFA and SISC for its workers' compensation and property liability coverage, and health benefits, respectively. The relationships between the District and the pools 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.

During the year ended June 30, 2020, the District made payments of $1,212,044, and $7,288,073, to VCSSFA and SISC, respectively, for services received.
Note 17 - Subsequent Events

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.

2020 General Obligation Refunding Bonds

On September 30, 2020, the Rio Elementary School District issued the 2018 General Obligation Refunding Bonds in the amount of $20,425,000. The refunding bonds were issued as current interest bonds. The bonds were issued at an aggregate price of $20,175,338 (representing the principal amount of $20,425,000 less cost of issuance of $249,662). The bonds have a final maturity which occurs on August 1, 2046, with interest rates of 0.323 to 2.966 percent. Proceeds from the sale of the bonds will be used to refund, on an advance basis, certain outstanding general obligation bonds of the District.
<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Original</th>
<th>Final</th>
<th>Actual</th>
<th>Variance - Positive to Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Control Funding Formula</td>
<td>$53,896,421</td>
<td>$53,533,940</td>
<td>$53,568,619</td>
<td>$34,679</td>
</tr>
<tr>
<td>Federal sources</td>
<td>2,455,995</td>
<td>2,699,996</td>
<td>2,552,240</td>
<td>(147,756)</td>
</tr>
<tr>
<td>Other State sources</td>
<td>2,380,278</td>
<td>3,671,739</td>
<td>6,614,875</td>
<td>2,943,136</td>
</tr>
<tr>
<td>Other local sources</td>
<td>2,449,398</td>
<td>3,315,913</td>
<td>3,554,360</td>
<td>238,447</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>61,182,092</strong></td>
<td><strong>63,221,588</strong></td>
<td><strong>66,290,094</strong></td>
<td><strong>3,068,506</strong></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certificated salaries</td>
<td>25,577,148</td>
<td>26,034,311</td>
<td>26,246,010</td>
<td>(211,699)</td>
</tr>
<tr>
<td>Classified salaries</td>
<td>8,212,235</td>
<td>9,059,267</td>
<td>9,593,110</td>
<td>(533,843)</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>15,640,245</td>
<td>15,802,590</td>
<td>19,190,239</td>
<td>(3,387,649)</td>
</tr>
<tr>
<td>Books and supplies</td>
<td>2,858,745</td>
<td>3,169,929</td>
<td>2,409,726</td>
<td>760,203</td>
</tr>
<tr>
<td>Services and operating expenditures</td>
<td>7,215,976</td>
<td>7,871,214</td>
<td>8,113,920</td>
<td>(242,706)</td>
</tr>
<tr>
<td>Other outgo</td>
<td>2,370,741</td>
<td>1,968,011</td>
<td>1,585,314</td>
<td>382,697</td>
</tr>
<tr>
<td>Capital outlay</td>
<td></td>
<td>127,202</td>
<td>213,376</td>
<td>(86,174)</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>61,875,090</strong></td>
<td><strong>64,032,524</strong></td>
<td><strong>67,351,695</strong></td>
<td><strong>(3,319,171)</strong></td>
</tr>
<tr>
<td><strong>Deficiency of Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Over Expenditures</td>
<td>(692,998)</td>
<td>(810,936)</td>
<td>(1,061,601)</td>
<td>(250,665)</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>654,636</td>
<td>654,636</td>
<td>-</td>
<td>(654,636)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(139,523)</td>
<td>(30,000)</td>
<td>(63,187)</td>
<td>(33,187)</td>
</tr>
<tr>
<td><strong>Net financing sources (uses)</strong></td>
<td>515,113</td>
<td>624,636</td>
<td>(63,187)</td>
<td>(687,823)</td>
</tr>
<tr>
<td><strong>Net Change in Fund Balances</strong></td>
<td>(177,885)</td>
<td>(186,300)</td>
<td>(1,124,788)</td>
<td>(938,488)</td>
</tr>
<tr>
<td><strong>Fund Balance - Beginning</strong></td>
<td>5,034,076</td>
<td>5,034,076</td>
<td>5,034,076</td>
<td>-</td>
</tr>
<tr>
<td><strong>Fund Balance - Ending</strong></td>
<td>$4,856,191</td>
<td>$4,847,776</td>
<td>$3,909,288</td>
<td>$938,488</td>
</tr>
</tbody>
</table>

1 On behalf payments of $770,959, relating to Senate Bill 90, are included in the actual revenues and expenditures, but have not been included in the budgeted amounts. In addition, due to the consolidation of Fund 14, Deferred Maintenance Fund and 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.
Budgetary Comparison Schedule – Cafeteria Fund
Year Ended June 30, 2020

<table>
<thead>
<tr>
<th>Budgeted Amounts</th>
<th>Variances - Positive (Negative)</th>
<th>Final to Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal sources</td>
<td>$ 2,793,249</td>
<td>$ 3,581,731</td>
</tr>
<tr>
<td>Other State sources</td>
<td>184,466</td>
<td>234,213</td>
</tr>
<tr>
<td>Other local sources</td>
<td>340,327</td>
<td>253,350</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>3,318,042</strong></td>
<td><strong>4,069,294</strong></td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classified salaries</td>
<td>1,238,820</td>
<td>1,262,643</td>
</tr>
<tr>
<td>Employee benefits</td>
<td>566,317</td>
<td>570,768</td>
</tr>
<tr>
<td>Books and supplies</td>
<td>1,688,286</td>
<td>2,193,661</td>
</tr>
<tr>
<td>Services and operating expenditures</td>
<td>(18,680)</td>
<td>8,078</td>
</tr>
<tr>
<td>Other outgo</td>
<td>1,296</td>
<td>12</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>20,790</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>3,476,039</strong></td>
<td><strong>4,055,952</strong></td>
</tr>
<tr>
<td>Excess (Deficiency) of Revenues Over Expenditures</td>
<td>(157,997)</td>
<td>13,342</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>Transfers in</td>
<td>169,493</td>
</tr>
<tr>
<td>Net Change in Fund Balances</td>
<td>11,496</td>
<td>73,312</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>23,519</td>
<td>23,519</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ 35,015</td>
<td>$ 96,831</td>
</tr>
</tbody>
</table>

See Notes to Required Supplementary Information
<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total OPEB Liability</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Service cost</strong></td>
<td>$376,390</td>
<td>$460,137</td>
<td>$446,171</td>
</tr>
<tr>
<td><strong>Interest</strong></td>
<td>909,804</td>
<td>804,038</td>
<td>779,814</td>
</tr>
<tr>
<td><strong>Differences between expected and actual experience in the measurement of the total OPEB liability</strong></td>
<td>733,175</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Changes of assumptions</strong></td>
<td>5,987,733</td>
<td>(1,505,964)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Benefit payments</strong></td>
<td>(972,622)</td>
<td>(412,837)</td>
<td>(490,717)</td>
</tr>
<tr>
<td><strong>Adjustment to prior year benefit payments</strong></td>
<td>(730,752)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net change in total OPEB liability</strong></td>
<td>6,303,728</td>
<td>(654,626)</td>
<td>735,268</td>
</tr>
<tr>
<td><strong>Total OPEB Liability - Beginning</strong></td>
<td>25,238,309</td>
<td>25,892,935</td>
<td>25,157,667</td>
</tr>
<tr>
<td><strong>Total OPEB Liability - Ending</strong></td>
<td>$31,542,037</td>
<td>$25,238,309</td>
<td>$25,892,935</td>
</tr>
<tr>
<td><strong>Covered Payroll</strong></td>
<td>N/A¹</td>
<td>N/A¹</td>
<td>N/A¹</td>
</tr>
<tr>
<td><strong>Total OPEB Liability as a Percentage of Covered Payroll</strong></td>
<td>N/A¹</td>
<td>N/A¹</td>
<td>N/A¹</td>
</tr>
<tr>
<td><strong>Measurement Date</strong></td>
<td>June 30, 2019</td>
<td>June 30, 2018</td>
<td>June 30, 2017</td>
</tr>
</tbody>
</table>

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.
<table>
<thead>
<tr>
<th>Year ended June 30,</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2020</td>
<td>2019</td>
<td>2018</td>
</tr>
<tr>
<td>Proportion of the net OPEB liability</td>
<td>0.0790%</td>
<td>0.0763%</td>
<td>0.0792%</td>
</tr>
<tr>
<td>Proportionate share of the net OPEB liability</td>
<td>$294,190</td>
<td>$292,210</td>
<td>$333,314</td>
</tr>
<tr>
<td>Covered payroll</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Proportionate share of the net OPEB liability as a percentage of it’s covered payroll</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Plan fiduciary net position as a percentage of the total OPEB liability</td>
<td>-0.81%</td>
<td>-0.40%</td>
<td>0.01%</td>
</tr>
<tr>
<td>Measurement Date</td>
<td>June 30, 2019</td>
<td>June 30, 2018</td>
<td>June 30, 2017</td>
</tr>
</tbody>
</table>

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.
### Rio Elementary School District
#### Schedule of the District's Proportionate Share of the Net Pension Liability
##### Year Ended June 30, 2020

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>CaSTRS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proportion of the net pension liability</td>
<td>0.0447%</td>
<td>0.0425%</td>
<td>0.0438%</td>
<td>0.0425%</td>
<td>0.0381%</td>
<td>0.0323%</td>
</tr>
<tr>
<td>Proportionate share of the net pension liability</td>
<td>$40,332,476</td>
<td>$39,090,215</td>
<td>$40,470,585</td>
<td>$34,362,794</td>
<td>$25,663,257</td>
<td>$18,873,130</td>
</tr>
<tr>
<td>State's proportionate share of the net pension liability</td>
<td>22,004,058</td>
<td>22,380,977</td>
<td>23,942,056</td>
<td>19,562,126</td>
<td>13,573,034</td>
<td>11,396,411</td>
</tr>
<tr>
<td>Total</td>
<td>$62,336,534</td>
<td>$61,471,192</td>
<td>$64,412,641</td>
<td>$53,924,920</td>
<td>$39,236,291</td>
<td>$30,269,541</td>
</tr>
<tr>
<td>Covered payroll</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proportionate share of the net pension liability</td>
<td>$24,695,749</td>
<td>$23,190,353</td>
<td>$21,335,533</td>
<td>$21,456,188</td>
<td>$17,692,838</td>
<td>$16,207,657</td>
</tr>
<tr>
<td>as a percentage of its covered payroll</td>
<td>163.32%</td>
<td>168.56%</td>
<td>189.69%</td>
<td>160.15%</td>
<td>145.05%</td>
<td>116.45%</td>
</tr>
<tr>
<td>Plan fiduciary net position as a percentage of the total pension liability</td>
<td>73%</td>
<td>71%</td>
<td>69%</td>
<td>70%</td>
<td>74%</td>
<td>77%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>CaIPERS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proportion of the net pension liability</td>
<td>0.0642%</td>
<td>0.0595%</td>
<td>0.0588%</td>
<td>0.0595%</td>
<td>0.0528%</td>
<td>0.0493%</td>
</tr>
<tr>
<td>Proportionate share of the net pension liability</td>
<td>$18,711,618</td>
<td>$15,855,591</td>
<td>$14,046,057</td>
<td>$11,755,335</td>
<td>$7,778,797</td>
<td>$5,599,658</td>
</tr>
<tr>
<td>Covered payroll</td>
<td>$8,868,171</td>
<td>$7,853,371</td>
<td>$7,453,420</td>
<td>$7,309,445</td>
<td>$5,666,366</td>
<td>$5,185,512</td>
</tr>
<tr>
<td>Proportionate share of the net pension liability as a percentage of its covered payroll</td>
<td>211.00%</td>
<td>201.90%</td>
<td>188.45%</td>
<td>160.82%</td>
<td>137.28%</td>
<td>107.99%</td>
</tr>
<tr>
<td>Plan fiduciary net position as a percentage of the total pension liability</td>
<td>70%</td>
<td>71%</td>
<td>72%</td>
<td>74%</td>
<td>79%</td>
<td>83%</td>
</tr>
</tbody>
</table>

**Note:** In the future, as data becomes available, ten years of information will be presented.

See Notes to Required Supplementary Information
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CalSTRS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractually required contribution</td>
<td>$4,319,447</td>
<td>$4,020,468</td>
<td>$3,346,368</td>
<td>$2,684,010</td>
<td>$2,302,249</td>
<td>$1,571,124</td>
</tr>
<tr>
<td>Less contributions in relation to the contractually required contribution</td>
<td>4,319,447</td>
<td>4,020,468</td>
<td>3,346,368</td>
<td>2,684,010</td>
<td>2,302,249</td>
<td>1,571,124</td>
</tr>
<tr>
<td>Contribution deficiency (excess)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Covered payroll</td>
<td>$25,259,924</td>
<td>$24,695,749</td>
<td>$23,190,353</td>
<td>$21,335,533</td>
<td>$21,456,188</td>
<td>$17,692,838</td>
</tr>
<tr>
<td>Contributions as a percentage of covered payroll</td>
<td>17.10%</td>
<td>16.28%</td>
<td>14.43%</td>
<td>12.58%</td>
<td>10.73%</td>
<td>8.88%</td>
</tr>
<tr>
<td><strong>CalPERS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractually required contribution</td>
<td>$1,896,138</td>
<td>$1,601,769</td>
<td>$1,219,707</td>
<td>$1,035,131</td>
<td>$865,950</td>
<td>$666,988</td>
</tr>
<tr>
<td>Less contributions in relation to the contractually required contribution</td>
<td>1,896,138</td>
<td>1,601,769</td>
<td>1,219,707</td>
<td>1,035,131</td>
<td>865,950</td>
<td>666,988</td>
</tr>
<tr>
<td>Contribution deficiency (excess)</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Covered payroll</td>
<td>$9,614,817</td>
<td>$8,868,171</td>
<td>$7,853,371</td>
<td>$7,453,420</td>
<td>$7,309,445</td>
<td>$5,666,366</td>
</tr>
<tr>
<td>Contributions as a percentage of covered payroll</td>
<td>19.721%</td>
<td>18.062%</td>
<td>15.531%</td>
<td>13.888%</td>
<td>11.847%</td>
<td>11.771%</td>
</tr>
</tbody>
</table>

*Note: In the future, as data becomes available, ten years of information will be presented.*
Note 1 - Purpose of Schedules

Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board 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.

This presents 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.

At June 30, 2020, the following District’s Funds exceeded the budgeted amount in total as follows:

<table>
<thead>
<tr>
<th>Funds</th>
<th>Expenditures and Other Uses</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Budget</td>
</tr>
<tr>
<td>General Fund</td>
<td>$ 64,062,524</td>
</tr>
<tr>
<td>Cafeteria Fund</td>
<td>$ 4,055,952</td>
</tr>
</tbody>
</table>

The General Fund expenditures include $3,069,353 in contributions to CalSTRS on behalf of the District.

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. 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 during the year.
- **Changes of Assumptions** – The discount rate changed from 3.62 percent to 3.13 percent and the health care trends rate was changed from 5.00 percent to 6.00 percent since the previous valuation.
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 Benefits 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 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.
<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program</th>
<th>Federal Catalog Number</th>
<th>Pass-Through Entity Identifying Number</th>
<th>Program Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. DEPARTMENT OF EDUCATION</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed through California Department of Education (CDE)</td>
<td>84.010</td>
<td>14329</td>
<td>$ 997,743</td>
</tr>
<tr>
<td>Title I, Part A, Basic Grants Low-Income and Neglected</td>
<td>84.367</td>
<td>14341</td>
<td>131,885</td>
</tr>
<tr>
<td>Title II, Part A, Supporting Effective Instruction</td>
<td>84.424</td>
<td>15396</td>
<td>81,453</td>
</tr>
<tr>
<td>Title IV, Part A, Student Support and Academic Enrichment Grants</td>
<td>84.365</td>
<td>15146</td>
<td>3,932</td>
</tr>
<tr>
<td>Title III, Immigrant Student Program</td>
<td>84.365</td>
<td>14346</td>
<td>319,858</td>
</tr>
<tr>
<td><strong>CFDA Subtotal</strong></td>
<td></td>
<td></td>
<td>323,790</td>
</tr>
<tr>
<td>Passed through Ventura County Office of Education SELPA Special Education (IDEA) Cluster</td>
<td>84.027</td>
<td>13379</td>
<td>976,895</td>
</tr>
<tr>
<td>Basic Local Assistance Entitlement, Part B, Sec 611</td>
<td>84.173</td>
<td>13430</td>
<td>40,474</td>
</tr>
<tr>
<td>Preschool Grants, Part B, Sec 619</td>
<td>84.173</td>
<td>13430</td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal Special Education (IDEA) Cluster</strong></td>
<td></td>
<td></td>
<td>1,017,369</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Education</strong></td>
<td></td>
<td></td>
<td>2,552,240</td>
</tr>
<tr>
<td><strong>U.S. DEPARTMENT OF AGRICULTURE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed through California Department of Education Child Nutrition Cluster</td>
<td>10.555</td>
<td>13396</td>
<td>1,110,406</td>
</tr>
<tr>
<td>National School Lunch Program</td>
<td>10.553</td>
<td>13525</td>
<td>23,163</td>
</tr>
<tr>
<td>Basic Breakfast Program</td>
<td>10.555</td>
<td>13396</td>
<td>250,181</td>
</tr>
<tr>
<td>Commodities</td>
<td>10.553</td>
<td>13526</td>
<td></td>
</tr>
<tr>
<td>Especially Needy Breakfast Program</td>
<td>10.559</td>
<td>13004</td>
<td>415,397</td>
</tr>
<tr>
<td>Summer Food Service Program</td>
<td>10.559</td>
<td>13004</td>
<td>1,888,770</td>
</tr>
<tr>
<td><strong>Subtotal Child Nutrition Cluster</strong></td>
<td></td>
<td></td>
<td>3,687,917</td>
</tr>
<tr>
<td>NSLP Equipment Assistance Grants</td>
<td>10.579</td>
<td>14906</td>
<td>20,790</td>
</tr>
<tr>
<td>Child and Adult Care Food Program</td>
<td>10.558</td>
<td>13393</td>
<td>433,576</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Agriculture</strong></td>
<td></td>
<td></td>
<td>4,142,283</td>
</tr>
<tr>
<td><strong>Total Federal Programs</strong></td>
<td></td>
<td></td>
<td>$ 6,694,523</td>
</tr>
</tbody>
</table>

See Notes to Supplementary Information
ORGANIZATION

The Rio Elementary School District was established in 1885 and consists of an area comprising approximately 40 square miles. The District operates five elementary schools, two K - 8 schools, and two middle schools. There were no boundary changes during the year.

GOVERNING BOARD

<table>
<thead>
<tr>
<th>MEMBER</th>
<th>OFFICE</th>
<th>TERM EXPIRES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Linda Aguilar</td>
<td>President</td>
<td>2022</td>
</tr>
<tr>
<td>Eleanor Torres</td>
<td>Clerk</td>
<td>2022</td>
</tr>
<tr>
<td>Felix Eisenhauer</td>
<td>Member</td>
<td>2020</td>
</tr>
<tr>
<td>Joe Esquivel</td>
<td>Member</td>
<td>2020</td>
</tr>
<tr>
<td>Edith Martinez-Cortez</td>
<td>Member</td>
<td>2022</td>
</tr>
</tbody>
</table>

ADMINISTRATION

<table>
<thead>
<tr>
<th>MEMBER</th>
<th>OFFICE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dr. John Puglisi</td>
<td>Superintendent</td>
</tr>
<tr>
<td>Oscar Hernandez</td>
<td>Assistant Superintendent, Educational Services</td>
</tr>
<tr>
<td>Wael Saleh</td>
<td>Assistant Superintendent, Business Services</td>
</tr>
<tr>
<td></td>
<td>Second Period Report</td>
</tr>
<tr>
<td>--------------------------</td>
<td>----------------------</td>
</tr>
<tr>
<td></td>
<td>E46114B6</td>
</tr>
<tr>
<td>Regular ADA</td>
<td></td>
</tr>
<tr>
<td>Transitional kindergarten through third</td>
<td>2,201.75</td>
</tr>
<tr>
<td>Fourth through sixth</td>
<td>1,732.75</td>
</tr>
<tr>
<td>Seventh and eighth</td>
<td>1,154.74</td>
</tr>
<tr>
<td><strong>Total Regular ADA</strong></td>
<td>5,089.24</td>
</tr>
<tr>
<td>Extended Year Special Education</td>
<td></td>
</tr>
<tr>
<td>Transitional kindergarten through third</td>
<td>4.62</td>
</tr>
<tr>
<td>Fourth through sixth</td>
<td>3.57</td>
</tr>
<tr>
<td>Seventh and eighth</td>
<td>0.98</td>
</tr>
<tr>
<td><strong>Total Extended Year Special Education</strong></td>
<td>9.17</td>
</tr>
<tr>
<td><strong>Total ADA</strong></td>
<td>5,098.41</td>
</tr>
</tbody>
</table>

See Notes to Supplementary Information
<table>
<thead>
<tr>
<th>Grade Level</th>
<th>1986-1987 Minutes Requirement</th>
<th>2019-2020 Actual Minutes</th>
<th>Number of Days</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Traditional Calendar</td>
<td>Multitrack Calendar</td>
</tr>
<tr>
<td>Kindergarten</td>
<td>36,000</td>
<td>51,404</td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grades 1 - 3</td>
<td>50,400</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grade 1</td>
<td>52,796</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grade 2</td>
<td>52,796</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grade 3</td>
<td>52,796</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grades 4 - 6</td>
<td>54,000</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grade 4</td>
<td>55,484</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grade 5</td>
<td>55,484</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grade 6</td>
<td>61,164</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grades 7 - 8</td>
<td>54,000</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grade 7</td>
<td>61,164</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
<tr>
<td>Grade 8</td>
<td>61,164</td>
<td></td>
<td>180</td>
<td>N/A</td>
</tr>
</tbody>
</table>

See Notes to Supplementary Information
Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements:

<table>
<thead>
<tr>
<th>Agency Fund</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fund Balance</strong></td>
<td></td>
</tr>
<tr>
<td>Balance, June 30, 2020, Unaudited Actuals</td>
<td>$8,232,647</td>
</tr>
<tr>
<td>Decrease in Investments</td>
<td>(4,509,255)</td>
</tr>
<tr>
<td>Balance, June 30, 2020, Audited Financial Statements</td>
<td>$3,723,392</td>
</tr>
<tr>
<td></td>
<td>(Budget) 2021</td>
</tr>
<tr>
<td>--------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>General Fund 3</td>
<td></td>
</tr>
<tr>
<td>Revenues</td>
<td>$ 58,864,305</td>
</tr>
<tr>
<td>Other sources</td>
<td>657,605</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>59,521,910</td>
</tr>
<tr>
<td>and Other Sources</td>
<td></td>
</tr>
<tr>
<td>Expenditures</td>
<td>60,485,111</td>
</tr>
<tr>
<td>Other uses and transfers out</td>
<td>20,000</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>60,505,111</td>
</tr>
<tr>
<td>and Other Uses</td>
<td></td>
</tr>
<tr>
<td>Increase/(Decrease)</td>
<td>(983,201)</td>
</tr>
<tr>
<td>in Fund Balance</td>
<td></td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>$ 2,168,123</td>
</tr>
<tr>
<td>Available Reserves 2</td>
<td>$ 2,088,921</td>
</tr>
<tr>
<td>Available Reserves as a</td>
<td></td>
</tr>
<tr>
<td>Percentage of Total Outgo</td>
<td>3.45%</td>
</tr>
<tr>
<td>Long-Term Liabilities including OPEB and Pensions</td>
<td>N/A</td>
</tr>
<tr>
<td>K-12 Average Daily Attendance at P-2</td>
<td>5,120</td>
</tr>
</tbody>
</table>

The General Fund balance has decreased by $456,315 over the past two years. The fiscal year 2020-2021 budget projects a decrease of $983,201 (31.2 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 deficits in one of the past three years and anticipates incurring an operating deficit during the 2020-2021 fiscal year. Total long-term liabilities have increased by $49,241,114 over the past two years.

Average daily attendance has increased by 185 over the past two years. An increase of 122 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 with the General Fund.
3 General Fund amounts do not include the activity related to the consolidation of the Deferred Maintenance Fund and the Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.
4 On behalf payments of $4,105,750, and $2,233,904, have been excluded from the calculation of available reserves for the fiscal years ending June 30, 2019 and 2018.
<table>
<thead>
<tr>
<th></th>
<th>Capital Facilities Fund</th>
<th>County School Facilities Fund</th>
<th>Special Reserve Fund for Capital Outlay Projects</th>
<th>Non-Major Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deposits and investments</td>
<td>$ 2,664,547</td>
<td>$ 857,815</td>
<td>$ 8,262</td>
<td>$ 3,522,362</td>
</tr>
<tr>
<td>Receivables</td>
<td>16,759</td>
<td>5,169</td>
<td>1,553</td>
<td>1,553</td>
</tr>
<tr>
<td>Due from other funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td>$ 2,681,306</td>
<td>$ 862,984</td>
<td>$ 9,815</td>
<td>$ 3,554,105</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Liabilities and Fund Balances</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable</td>
<td>$ 360,011</td>
<td>$ -</td>
<td>$ 1,553</td>
<td>$ 361,564</td>
</tr>
<tr>
<td>Due to other funds</td>
<td>2,560</td>
<td>-</td>
<td>-</td>
<td>2,560</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td>362,571</td>
<td>-</td>
<td>1,553</td>
<td>364,124</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Fund Balances</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>2,318,735</td>
<td>862,984</td>
<td>-</td>
<td>3,181,719</td>
</tr>
<tr>
<td>Assigned</td>
<td>-</td>
<td>-</td>
<td>8,262</td>
<td>8,262</td>
</tr>
<tr>
<td><strong>Total fund balances</strong></td>
<td>2,318,735</td>
<td>862,984</td>
<td>8,262</td>
<td>3,189,981</td>
</tr>
<tr>
<td><strong>Total liabilities and fund balances</strong></td>
<td>$ 2,681,306</td>
<td>$ 862,984</td>
<td>$ 9,815</td>
<td>$ 3,554,105</td>
</tr>
</tbody>
</table>

See Notes to Supplementary Information
<table>
<thead>
<tr>
<th></th>
<th>Capital Facilities Fund</th>
<th>County School Facilities Fund</th>
<th>Special Reserve Fund for Capital Outlay Projects</th>
<th>Non-Major Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other local sources</td>
<td>$1,107,985</td>
<td>$16,851</td>
<td>$8,273</td>
<td>$1,133,109</td>
</tr>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant services</td>
<td>106,833</td>
<td>-</td>
<td>-</td>
<td>106,833</td>
</tr>
<tr>
<td>Facility acquisition and construction</td>
<td>1,725,194</td>
<td>-</td>
<td>2,194,390</td>
<td>3,919,584</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>1,832,027</td>
<td>-</td>
<td>2,194,390</td>
<td>4,026,417</td>
</tr>
<tr>
<td>Excess (Deficiency) of Revenues Over Expenditures</td>
<td>(724,042)</td>
<td>16,851</td>
<td>(2,186,117)</td>
<td>(2,893,308)</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other sources - proceeds from note receivable</td>
<td>-</td>
<td>-</td>
<td>1,000,000</td>
<td>1,000,000</td>
</tr>
<tr>
<td>Net Change in Fund Balances</td>
<td>(724,042)</td>
<td>16,851</td>
<td>(1,186,117)</td>
<td>(1,893,308)</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>3,042,777</td>
<td>846,133</td>
<td>1,194,379</td>
<td>5,083,289</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$2,318,735</td>
<td>$862,984</td>
<td>$8,262</td>
<td>$3,189,981</td>
</tr>
</tbody>
</table>

See Notes to Supplementary Information
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 Rio Elementary 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). Because the schedule presents only a selected portion of the operations of the Rio Elementary School District, it is not intended to and does not present the financial position the District.

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 did not report any commodities 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. The District has met its target funding. 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 1986-87 requirements, as required by Education Code Section 46201.

Due to school closures caused by COVID-19, the District filed the COVID-19 School Closure Certification certifying that schools were closed for 58 days due to the pandemic. As a result, the District received credit for these 58 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 - Balance Sheet and 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 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 Board of Directors
Rio Elementary School District
Oxnard, 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 Rio Elementary School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Rio Elementary School District’s basic financial statements and have issued our report thereon dated March 10, 2021.

Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered Rio Elementary 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 Rio Elementary School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of Rio Elementary 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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 material weakness.
Compliance and Other Matters
As part of obtaining reasonable assurance about whether Rio Elementary 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.

Rio Elementary School District’s response to the finding identified in our audit are described in the accompanying schedule of financial statement findings. Rio Elementary 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.

We noted certain matters that we reported to management of Rio Elementary School District in a separate letter dated March 10, 2021.

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.

Rancho Cucamonga, California
March 10, 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 Board of Directors
Rio Elementary School District
Oxnard, California

Report on Compliance for Each Major Federal Program
We have audited Rio Elementary 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 Rio Elementary School District’s major federal programs for the year ended June 30, 2020. Rio Elementary 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 Rio Elementary 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 Rio Elementary 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 Rio Elementary School District’s compliance.

Opinion on Each Major Federal Program
In our opinion, Rio Elementary 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 Rio Elementary 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 Rio Elementary 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 Rio Elementary 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.


dated 3/10/2021

Rancho Cucamonga, California
March 10, 2021
Independent Auditor’s Report on State Compliance

To the Board of Directors
Rio Elementary School District
Oxnard, California

Report on State Compliance
We have audited Rio Elementary 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:

<table>
<thead>
<tr>
<th>Procedure/Policy</th>
<th>Procedures Performed</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</strong></td>
<td></td>
</tr>
<tr>
<td>Attendance</td>
<td>Yes</td>
</tr>
<tr>
<td>Teacher Certification and Misassignments</td>
<td>Yes</td>
</tr>
<tr>
<td>Kindergarten Continuance</td>
<td>No, see below</td>
</tr>
<tr>
<td>Independent Study</td>
<td>No, see below</td>
</tr>
<tr>
<td>Continuation Education</td>
<td>No, see below</td>
</tr>
<tr>
<td>Instructional Time</td>
<td>Yes</td>
</tr>
<tr>
<td>Instructional Materials</td>
<td>Yes</td>
</tr>
<tr>
<td>Ratios of Administrative Employees to Teachers</td>
<td>Yes</td>
</tr>
<tr>
<td>Classroom Teacher Salaries</td>
<td>Yes</td>
</tr>
<tr>
<td>Early Retirement Incentive</td>
<td>No, see below</td>
</tr>
<tr>
<td>Gann Limit Calculation</td>
<td>Yes</td>
</tr>
<tr>
<td>School Accountability Report Card</td>
<td>Yes</td>
</tr>
<tr>
<td>Juvenile Court Schools</td>
<td>No, see below</td>
</tr>
<tr>
<td>Middle or Early College High Schools</td>
<td>No, see below</td>
</tr>
<tr>
<td>K-3 Grade Span Adjustment</td>
<td>Yes</td>
</tr>
<tr>
<td>Transportation Maintenance of Effort</td>
<td>Yes</td>
</tr>
<tr>
<td>Apprenticeship: Related and Supplemental Instruction</td>
<td>No, see below</td>
</tr>
<tr>
<td>Comprehensive School Safety Plan</td>
<td>Yes</td>
</tr>
<tr>
<td>District of Choice</td>
<td>No, see below</td>
</tr>
<tr>
<td><strong>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS</strong></td>
<td></td>
</tr>
<tr>
<td>California Clean Energy Jobs Act</td>
<td>Yes</td>
</tr>
<tr>
<td>After/Before School Education and Safety Program:</td>
<td></td>
</tr>
<tr>
<td>General Requirements</td>
<td>Yes</td>
</tr>
<tr>
<td>After School</td>
<td>Yes</td>
</tr>
<tr>
<td>Before School</td>
<td>No, see below</td>
</tr>
<tr>
<td>Proper Expenditure of Education Protection Account Funds</td>
<td>Yes</td>
</tr>
<tr>
<td>Unduplicated Local Control Funding Formula Pupil Counts</td>
<td>Yes</td>
</tr>
<tr>
<td>Local Control Accountability Plan</td>
<td>Yes</td>
</tr>
<tr>
<td>Independent Study - Course Based</td>
<td>No, see below</td>
</tr>
<tr>
<td><strong>CHARTER SCHOOLS</strong></td>
<td></td>
</tr>
<tr>
<td>Attendance</td>
<td>No, see below</td>
</tr>
<tr>
<td>Mode of Instruction</td>
<td>No, see below</td>
</tr>
<tr>
<td>Nonclassroom-Based Instruction/Independent Study for Charter Schools</td>
<td>No, see below</td>
</tr>
<tr>
<td>Determination of Funding for Nonclassroom-Based Instruction</td>
<td>No, see below</td>
</tr>
<tr>
<td>Annual Instruction Minutes Classroom-Based</td>
<td>No, see below</td>
</tr>
<tr>
<td>Charter School Facility Grant Program</td>
<td>No, see below</td>
</tr>
</tbody>
</table>
Kindergarten Continuance
We did not perform procedures for Kindergarten Continuance because there were no Kindergarteners retained in 2019-2020 that were in Kindergarten in 2018-2019.

Independent Study
We did not perform procedures for Independent Study because the independent study ADA was under the level that requires testing.

Continuation Education
We did not perform Continuation Education procedures because the program is not offered by the District.

Early Retirement Incentive
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.

Juvenile Court Schools
The District does not have any Juvenile Court Schools; therefore, we did not perform procedures related to Juvenile Court Schools.

Middle or Early College High 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.

Apprenticeship: Related and Supplemental Instruction
We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

District of Choice
We did not perform District of Choice procedures because the program is not offered by the District.

Before School Education and Safety Program:
The District does not offer a Before School Education and Safety Program; therefore, we did not perform procedures related to the Before School Education and Safety Program.

Independent Study - Course Based
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.

Charter Schools
The District does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.
Unmodified Opinion
In our opinion, Rio Elementary 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.

Erick Bailey UT

Rancho Cucamonga, California
March 10, 2021
Schedule of Findings and Questioned Costs
June 30, 2020
Rio Elementary School District
FINANCIAL STATEMENTS

Type of auditor’s report issued
Unmodified

Internal control over financial reporting:
  Material weaknesses identified
  Significant deficiencies identified not considered
    to be material weaknesses

Yes

Noncompliance material to financial statements noted?
None Reported

No

FEDERAL AWARDS

Internal control over major program:
  Material weaknesses identified
  Significant deficiencies identified not considered
    to be material weaknesses

No

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:

None Reported

Identification of major programs:

<table>
<thead>
<tr>
<th>Name of Federal Program or Cluster</th>
<th>CFDA Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child Nutrition Cluster</td>
<td>10.553, 10.555, 10.559</td>
</tr>
</tbody>
</table>

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
The following finding represents a material weakness related to the financial statements that is required to be reported in accordance with Government Auditing Standards. The finding has been coded as follows:

<table>
<thead>
<tr>
<th>Five Digit Code</th>
<th>AB 3627 Finding Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>30000</td>
<td>Internal Control</td>
</tr>
</tbody>
</table>

**2020-001 30000**

**Criteria or Specific Requirements**

Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of supporting documentation to ensure that all transactions have been captured in the preparation of the District’s financial statements. The District should ensure that all applicable accounting principles are adhered to when preparing the financial statements.

**Condition**

During our review of the Community Facilities District (CFD) debt refunding and the related trustee statements, we noted that the District’s investments related to the CFD component unit, as reported in the District’s agency Fund 52, are materially misstated by approximately $4.5 million. This overstatement is due to refunding activity during 2019-2020, in which the balances in these accounts was transferred to the District’s Fund 49 and to accounts to be used to repay the refunded bonds. This constitutes a material weakness in the District’s internal controls over the refunding transactions.

**Questioned costs**

There were no questioned costs associated with the condition noted.

**Context**

The condition was identified through review of available District records related to the CFD debt refunding.

**Effect**

Due to the condition identified, the investment balance in Fund 52 was overstated by approximately $4.5 million.
Cause

The cause of the condition identified appears to be due to inadequate review of the CFD debt refunding transactions and the yearend investment balances reported in the trustee account statements.

Repeat Finding (Yes or No)

No.

Recommendation

Management should review financial statement to ensure that generally accepted accounting principles have been followed. Balances should be traced to supporting records to verify the accuracy and completeness of reported information.

Corrective Action Plan

The CFD Bonds were refinanced during the 2019/20 Fiscal year. At that time, the District received $2,599,704 that was deposited into Fund 49 and these funds were correctly recorded according to generally accepted accounting principles in a timely manner.

However, the refinancing transaction also affected the Debt Service Fund (520). This debt Service fund also records investments held by a 3rd party and are not part of the District’s cash balance but recorded as an investment. The Debt Service Fund needs to be reconciled with the outside statements from Zion bank in order to capture current activity and make the necessary manual adjustments. These statements were not reconciled in a timely manner due to turnover in employees and was not adjusted prior to the yearend closing. As a result, the outside adjustment was not made on the District’s system. The funds themselves are not in question, but the timely reconciliation of the debt service portion of the finding is.

We recognize the importance of the timely reconciliation of funds as an important task and the new person in charge of this reconciliation will receive appropriate training in this matter to assure District records are accurate.
None reported.
None reported.
There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.
Management
Rio Elementary School District
Oxnard, California

In planning and performing our audit of the financial statements of Rio Elementary 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 March 10, 2021, on the government-wide financial statements of the District.

Associated Student Body (ASB)

Rio Vista Middle School

Observation
Based on the review of the disbursement procedures, it was noted that two of nine disbursements tested were not approved prior to transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.

Recommendation
In order to ensure proper internal controls over the ASB disbursements, the site should ensure that all disbursement transactions are pre-approved by authorized administrative personnel and the student council. This would allow the reviewing administrator and/or the student council to determine if the proposed activities are appropriate and to determine if sufficient funding is available to finance the activities or the purchases.

Observation
Based on the review of the disbursement procedures, it was noted that two of nine disbursements were made without explicit receiving documentation for goods being ordered.
Recommendation
All goods being ordered should be documented with explicit receiving documentation. Documentation should indicate the date that the goods have been received and documentation regarding whether or not the goods have been received intact, undamaged, and in the correct quantities. Payments for vendor invoices should only be made once the receiving documentation is available.

We will review the status of the current year comments during our next audit engagement.

Erik Daily, LLP
Rancho Cucamonga, California
March 10, 2021
Financial and Performance Audits
Building Fund (Measure L)
June 30, 2020
Rio Elementary School District
FINANCIAL AUDIT

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Financial Audit
Building Fund (Measure L)
June 30, 2020
Rio Elementary School District
Independent Auditor’s Report

To the Governing Board and
Citizens Oversight Committee
Rio Elementary School District
Oxnard, California

Report on the Financial Statements
We have audited the accompanying financial statements of the Rio Elementary School District’s (the District), Building Fund (Measure L), as of and for the year ended June 30, 2020, and the related notes to the financial statements, as listed in the table of contents.

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

Auditor’s Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 (Measure L) of Rio Elementary 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 Measure L 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 Rio Elementary 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 March 10, 2021, on our consideration of Rio Elementary 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 Rio Elementary 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 Rio Elementary School District’s internal control over financial reporting and compliance.

Edna Bailey 2017

Rancho Cucamonga, California
March 10, 2021
## Rio Elementary School District
### Building Fund (Measure L)
#### Balance Sheet
##### June 30, 2020

### Assets
- Investments: $18,334,646
- Accounts receivable: 108,085
- Due from other funds: 56,910
- Prepaid expenditures: 3,812

**Total assets:** $18,503,453

### Liabilities and Fund Balances
#### Liabilities
- Accounts payable: $1,867,355
- Due to other funds: 4,777

**Total liabilities:** 1,872,132

#### Fund Balances
- Restricted for capital projects: 16,631,321

**Total liabilities and fund balances:** $18,503,453

See Notes to Financial Statements
Rio Elementary School District  
Building Fund (Measure L)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
June 30, 2020

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest income</td>
<td>$373,547</td>
</tr>
<tr>
<td>Other local revenue</td>
<td>14,696</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>388,243</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td></td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>20,773</td>
</tr>
<tr>
<td>Supplies</td>
<td></td>
</tr>
<tr>
<td>Materials</td>
<td>386,182</td>
</tr>
<tr>
<td>Noncapitalized equipment</td>
<td>240,021</td>
</tr>
<tr>
<td>Services</td>
<td></td>
</tr>
<tr>
<td>Rental, leases, repairs, &amp; noncapitalized improvements</td>
<td>128,834</td>
</tr>
<tr>
<td>Professional/consulting services</td>
<td>290,086</td>
</tr>
<tr>
<td>Capital outlay</td>
<td></td>
</tr>
<tr>
<td>Land</td>
<td>639,543</td>
</tr>
<tr>
<td>Land improvements</td>
<td>17,765,530</td>
</tr>
<tr>
<td>Equipment</td>
<td>40,990</td>
</tr>
<tr>
<td>Costs of issuance</td>
<td>175,975</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>19,687,934</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Deficiency of Revenues over Expenditures</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(19,299,691)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Financing Sources:</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other sources - proceeds from issuance of general obligation bonds</td>
<td>13,922,236</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Change in Fund Balance</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(5,377,455)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balance - Beginning</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>22,008,776</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balance - Ending</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$16,631,321</td>
</tr>
</tbody>
</table>

See Notes to Financial Statements
Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Rio Elementary School District Building Fund (Measure L) 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), who is not an accounting standard setting body, but does produce non-authoritative guidance. The Rio Elementary 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 Rio Elementary School District used to account for Measure L projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure L. These financial statements are not intended to present fairly the financial position and results of operations of the Rio Elementary School District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund (Measure L) 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 (Measure L) 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 balances 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.
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 Balances – Building Fund (Measure L)

As of June 30, 2020, fund balance of the Building Fund 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 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 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, credit risk, and concentration of credit risk are indicated in the schedules below:

<table>
<thead>
<tr>
<th>Authorized Investment Type</th>
<th>Maximum Remaining Maturity</th>
<th>Maximum Percentage of Portfolio</th>
<th>Maximum Investment in One Issuer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Agency Bonds, Notes, Warrants</td>
<td>5 years</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Registered State Bonds, Notes, Warrants</td>
<td>5 years</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>U.S. Treasury Obligations</td>
<td>5 years</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>U.S. Agency Securities</td>
<td>5 years</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Banker's Acceptance</td>
<td>180 days</td>
<td>40%</td>
<td>30%</td>
</tr>
<tr>
<td>Commercial Paper</td>
<td>270 days</td>
<td>25%</td>
<td>10%</td>
</tr>
<tr>
<td>Negotiable Certificates of Deposit</td>
<td>5 years</td>
<td>30%</td>
<td>None</td>
</tr>
<tr>
<td>Repurchase Agreements</td>
<td>1 year</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Reverse Repurchase Agreements</td>
<td>92 days</td>
<td>20% of base</td>
<td>None</td>
</tr>
<tr>
<td>Medium-Term Corporate Notes</td>
<td>5 years</td>
<td>30%</td>
<td>None</td>
</tr>
<tr>
<td>Mutual Funds</td>
<td>N/A</td>
<td>20%</td>
<td>10%</td>
</tr>
<tr>
<td>Money Market Mutual Funds</td>
<td>N/A</td>
<td>20%</td>
<td>10%</td>
</tr>
<tr>
<td>Mortgage Pass-Through Securities</td>
<td>5 years</td>
<td>20%</td>
<td>None</td>
</tr>
<tr>
<td>County Pooled Investment Funds</td>
<td>N/A</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Local Agency Investment Fund (LAIF)</td>
<td>N/A</td>
<td>None</td>
<td>None</td>
</tr>
<tr>
<td>Joint Powers Authority Pools</td>
<td>N/A</td>
<td>None</td>
<td>None</td>
</tr>
</tbody>
</table>

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 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 Ventura County Treasury Investment Pool. The District maintains a Building Fund (Measure L) investment of $18,334,646 with the Ventura County Treasury Investment Pool, with an average maturity of 249 days.
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 investment in the Ventura County Treasury Investment Pool is not required to be rated, nor has been rated as of June 30, 2020.

Note 3 - Accounts Receivable

Accounts Receivable at June 30, 2020, consisted of the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest</td>
<td>$108,085</td>
</tr>
</tbody>
</table>

Note 4 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2020, between governmental funds are as follows:

A balance of $56,910 due to the Building Fund (Measure L) from the General Fund is to reimburse the Building Fund (Measure L) for technology equipment purchased for distance learning.

A balance of $4,777 is due to the General Fund from the Building Fund (Measure L) for reimbursement of project costs.

Note 5 - Accounts Payable

Accounts payable at June 30, 2020, consisted of the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital outlay</td>
<td>$1,867,355</td>
</tr>
</tbody>
</table>
Note 6 - Commitments and Contingencies

As of June 30, 2020, the Building Fund (Measure L) had the following commitments with respect to unfinished projects:

<table>
<thead>
<tr>
<th>Capital Projects</th>
<th>Remaining Construction Commitment</th>
<th>Expected Date of Completion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rio Lindo Building A Remodel</td>
<td>$ 4,700,000</td>
<td>August 2020</td>
</tr>
<tr>
<td>Rio K-8 STEAM School Phase II</td>
<td>16,496,000</td>
<td>September 2020</td>
</tr>
<tr>
<td>Rio Lindo Fire Alarm System Upgrade</td>
<td>250,000</td>
<td>September 2020</td>
</tr>
<tr>
<td>Rio Lindo Parking Lot</td>
<td>490,000</td>
<td>January 2021</td>
</tr>
<tr>
<td></td>
<td><strong>$ 21,936,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

* Portion of certain projects will be funded by the next series of Measure L.

Litigation

The District's Measure L bond program is not currently a party to any legal proceedings.
Independent Auditor’s Report
June 30, 2020
Rio Elementary 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
Rio Elementary School District
Oxnard, 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 accompanying financial statements of the Rio Elementary School District (the District) Building Fund (Measure L), 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 March 10, 2021.

Emphasis of Matter
As discussed in Note 1, the financial statements of the Building Fund specific to Measure L 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 Rio Elementary School District as of June 30, 2020, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered Rio Elementary 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 Rio Elementary School District’s internal control. Accordingly, we do not express an opinion on the effectiveness of Rio Elementary 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 (Measure L) 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, significant deficiencies or material weaknesses. 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 Rio Elementary School District's Building Fund (Measure L) financial statements are free of 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 District's Building Fund (Measure L) internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's Building Fund (Measure L) internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

[Signature]

Rancho Cucamonga, California
March 10, 2021
None reported.
There were no audit findings reported in the prior year’s Schedule of Findings and Questioned Costs.
Performance Audit
Building Fund (Measure L)
June 30, 2020
Rio Elementary School District
Independent Auditor’s Report on Performance

Governing Board and
Citizens Oversight Committee
Rio Elementary School District
Oxnard, California

We were engaged to conduct a performance audit of the Rio Elementary School District (the District) Building Fund (Measure L) 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 (Measure L) 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

Rancho Cucamonga, California
March 10, 2021
Authority for Issuance

The Measure L 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 Supervisors of the County, pursuant to a request of the District made by a resolution adopted by the Board of Education of the District on January 16, 2019.

The District received authorization at an election held on November 6, 2018, to issue bonds of the District in an aggregate principal amount not to exceed $59,200,000 to finance specific construction and renovation 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 Bonds represent the first two of a series of the authorized bonds to be issued under the 2018 Authorization.

Purpose of Issuance

The Measure L general obligation bond funds of the District will be used to finance projects that will improve the quality of education; modernize outdated classrooms, restrooms and facilities; make health, safety, and security improvements; provide HVAC; upgrade technology; and construct new classrooms and libraries.

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 citizens' 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 Measure L.

2. Determine whether salary transactions charged to the Building Fund were in support of Measure L and not for District general administration or operations.

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 and project 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 and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2020, for the Building Fund (Measure L). Within the fiscal year audited, we obtained the actual invoices 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 Measure L 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 and project listing.
2. We selected a sample of expenditures using the following criteria:
   a. We considered all expenditures recorded in all object codes, including transfers out.
   b. We considered all expenditures recorded in all projects that were funded from July 1, 2019, through June 30, 2020, from Measure L bond proceeds.
   c. We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified as individual transactions (expenditures) that exceeded approximately 2 percent of the total expenditures incurred.
   d. For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2019, and ending June 30, 2020.

3. Our sample included transactions totaling $7,342,129. This represents 37 percent of the total expenditures of $19,687,934.

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 supported by proper bid documentation, as applicable.
   c. Expenditures were expended in accordance with voter-approved bond project list.
   d. 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 requirements of Measure L 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.

**Conclusion**

The results of our tests indicated that, in all significant respects, the Rio Elementary School District has properly accounted for the expenditures held in the Building Fund (Measure L) and that such expenditures were made for authorized bond projects. Further, it was noted that funds held in the Building Fund (Measure L) and expended by the District were used for salaries of administrators only to the extent they perform administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004, by the State of California Attorney General.
None reported.
There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.


**Agenda Item Details**

**Meeting**  
Mar 17, 2021 - RSD Regular Board Meeting

**Category**  
9. Discussion/Action

**Subject**  
9.8 Annual Report of the Measure L Citizen's Bond Oversight Committee Fiscal Year Ending June 30, 2020

**Access**  
Public

**Type**  
Action

**Recommended Action**  
Staff recommends approval of the Annual Report for Measure L Citizen's Bond Oversight Committee Fiscal Year ending June 30, 2020.

**Goals**  
Goal 3 - Create welcoming and safe environments where students attend and are connected to their school

**Public Content**

Speaker: Wael Saleh, Assistant Superintendent, Business Services

Rationale: Each year, the Citizen's Oversight Committee Oversees the Annual Report for the Prior Fiscal Year's Expenditures related to the Measure L Bond. On March 3, 2021, the Committee met and voted to allow the President, Ms. Balderrama to review the Report and execute it on behalf of the committee. The Report reviews the proceeds from the bond that were used for the purpose set forth in the Measure L; No Bond proceeds were used for any teacher or administrative salaries or other operating expenses; and The District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution.

COC Annual Report03092021221124.pdf (4,283 KB)

**Administrative Content**

**Executive Content**
RIO SCHOOL DISTRICT

ANNUAL REPORT OF THE MEASURE L
CITIZEN'S BOND OVERSIGHT COMMITTEE
FISCAL YEAR ENDING JUNE 30 2020

TO THE BOARD OF EDUCATION
MARCH 17, 2021
MEASURE L CITIZEN'S BOND OVERSIGHT COMMITTEE REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Board of Trustees (the "Board")
Rio School District (the "District")
Oxnard, California

Dear Members:

The Measure L Citizens' Bond Oversight Committee (the "Measure L Committee" or the "Committee") respectfully submits its annual report to the Board, for the fiscal year ended June 30, 2020:

1. The Establishment and Operation of the Committee: The Measure L Committee was established by the Board, on February 20, 2019.

2. Purposes of Committee and Limitations of Report: As stated in its Bylaws, the Measure L Committee was established by the Board to satisfy the accountability requirements of Prop 39 with regard to the Measure L Bonds, approved at the election conducted November 6, 2018, (the "Measure L"), of up to $59,500,000.00 (the "Bond Proceeds"). This report is limited by various material restrictions on the Committee's legal capacity and activities, as stated in its Bylaws, as follows:
   A. The Measure L Committee does not have independent legal capacity from the District;
   B. May only receive copies of reports and documents which have been previously presented to the Board and which are public records; and
   C. Only has duties and can only engage in activities that are confined specifically to the Bond Proceeds generated under Measure L, (and as otherwise provided for in its Bylaws), and this report is so limited.

3. Summary of Measure L Committee's Proceedings and Activities for the Preceding Year:
   A. All Required Meetings Held: The Committee hereby reports that it has met all of the requirements contained in its Bylaws to hold regular public meetings and that all of its business and member votes (including, but not limited to, with regard to the approval and adoption of this report), were taken with the required quorum of a majority of the Committee members. All of the following meetings were open to the public and held within the boundaries of the District and, on information and belief, were duly noticed by the District and in accordance with the Ralph M. Brown Act, Government Code Section 54590 et seq:
The Committee met on the following dates:

**DATE**
- August 5, 2020
- March 3, 2021

**PLACE:** Due to COVID 19 restrictions, the meetings were held on Google Meet.

**Summary of Authorized Activities of the Committee:** Attached hereto as Exhibit "1" and incorporated herein by this reference are true and correct copies of the minutes of the meetings of the Committee (the "Minutes"). The Minutes provide some of the details of the actions and activities of the Committee during the past year. With regard to any reference to any reports and documents received and reviewed by the Committee, the District has indicated that all such documents were provided by the District, with an indication that they had been presented to the Board and were a public record.


2. On an ongoing basis, from time to time, receiving, reviewing, discussing and making inquiries with regard to various reports, documents and other public records relating to the expenditure of Bond Proceeds, including, but not limited to, various line item expenditure reports;

3. Inspecting and/or receiving progress and status reports on projects and school facilities and grounds for which Bond Proceeds have been or will be expended;

4. Reviewing efforts by the District to maximize Bond Proceeds by implementing various cost-saving measures;

5. Reviewing Bylaws and responsibilities of the Committee;

6. Reviewing project lists and details; priorities lists; campus and proposed plans; interim financial and Bond Proceeds expenditure reports; and County data reports on expenditures;

7. Receiving briefings from the District, at public meetings, on current Measure L projects, and plans and expenditures;
8. Receiving confirmation and assurances from the District, at public meetings, that the District had satisfactorily addressed certain issues raised by the Committee with regard to various expenditures of Bond Proceeds;

9. Advertising and holding public meetings, in a continuing effort to inform the public.

IV. Report on Duties of Committee: Under its Bylaws, in addition to reporting on the activities it engaged in during the year, the Measure L Committee has the duty to report, and does hereby report, to the Board, on the following:

A. Informing the Public: The Measure L Committee hereby reports that it has discharged its duty to inform the public concerning the District's Bylaws, by, among other things, giving the required notice of its meetings and holding them in public; by preparing and providing this report to the Board, at a meeting held in public, and by posting this report to the District website, along with a copy of the 2020 Audit Report from the Audit Accountant; and by engaging in the Activities described above and immediately below; and

B. Committee's Report on its Review of Expenditures: As a result of holding its required meetings, of preparing and providing this report; and as a result of engaging in the Activities described above (and in reliance on the 2020 Audit Report and the other expenditure documents, reports, information and confirmations provided by the district):

The Measure L Committee hereby reports that, to the best of its knowledge, information and belief, through June 30, 2020:

(1) The Bond Proceeds were expended only for the purposes set forth in the Measure L;

(2) No Bond Proceeds were used for any teacher or administrative salaries or other operating expenses; and

(3) The District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution.
Respectfully submitted,

MEASURE L CITIZEN'S OVERSIGHT COMMITTEE

By: [Signature]

Rosa Balderrama, Citizen's Oversight Committee President
March 9, 2021
Exhibit 1
Meeting Agenda and Minutes
Of August 5, 2020
CITIZENS' OVERSIGHT COMMITTEE MEETING MINUTES

MEASURE L

AUGUST 5, 2020
(Via Google Hangout)

Committee Members:
Rosa Balderama, President
Christina Delgado, Secretary
Christopher Matas
Fernando Torres
Larry Wolf

Attendees:
Rosa Balderama, President
Christina Delgado
Larry Wolf
Fernando Torres
Wael Saleh
Mary Orleans
Linda Beken
Christie Hengler

1. Welcome

2. Public Comment - None

3. Review of Measure L Projects and Expenses To Date
   (See Revenue/Expenditure Summary)

4. Review and Approve Minutes from January 29, 2020 Meeting

5. Agenda Items for Future Meeting

6. Next Meeting Date and Adjournment
CITIZENS' OVERSIGHT COMMITTEE MEETING MINUTES

MEASURE L

AUGUST 5, 2020
(Via Google Hangout)

Committee Members:
Rosa Balderama, President
Christina Delgado, Secretary
Christopher Matas
Fernando Torres
Larry Wolf

Attendees:
Rosa Balderama, President
Christina Delgado
Larry Wolf
Fernando Torres
Wael Saleh
Mary Orleans
Linda Bekeny
Christie Hengler

1. Welcome

2. Public Comment - None

3. Review of Measure L Projects and Expenses To Date
   (See Revenue/Expenditure Summary)

4. Review and Approve Minutes from January 29, 2020 Meeting

5. Agenda Items for Future Meeting

6. Next Meeting Date and Adjournment
MINUTES OF THE AUGUST 5, 2020 CITIZEN'S OVERSIGHT COMMITTEE MEETING

The meeting began at 6:05 p.m. and was adjourned at 7:08 p.m.

- The Committee Welcomed everyone back and inquired about everyone's family regarding COVID-19

- There were no Public Comments

- The Committee Reviewed the Measure L Projects to date. Attached was a handout of the Revenue/Expenditure Summary ending June 30, 2020. Wael Saleh responded to the Committee's questions and explained what the columns exhibited. The Committee was happy with the new format of the report with project estimates AND expenditures/encumbrances shown.

- Comments from the Committee were proposed.
  1. A request was made to get a list of all COVID-19 expenses that were paid out of Measure L Funds
  2. A request was made to get a list of all IT purchases paid out of Measure L Funds
  3. A request was made to get a list of future projects
  4. A comment was made that Rio School District is great for jumping on HVAC, Canopies for outdoor classrooms, touchless faucets, etc. to protect students from COVID-19
  5. Wael Saleh said Rio's top priority is COVID/Safety
  6. An inquiry as to where the COVID money came from was asked and answered
  7. The State gave schools money to cover expenses related to COVID. Some was used for Educational Loss Mitigation such as WiFi
  8. Rio Del Sol, Building C project will close soon.
9. The Rio Lindo cafeteria has been completed
10. The Committee asked if Keith Henderson of Balfour Beatty could attend to discuss upcoming projects using Measure L funds.

The Committee asked if at some point, during a meeting, they could tour the schools to see the improvements Measure L has provided

The next meeting will be in Nov/Dec.
(Disclaimer: COVID-19, the meeting has been delayed to March, 2021)
## Measure I Revenue/Expenditure Summary

**as of July 31, 2020**

### Revenue

<table>
<thead>
<tr>
<th>Proceeds from 2018 Series A FY 18/19</th>
<th>$23,000,000.00</th>
<th>$23,014,696.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from 2018 Series B FY 18/19</td>
<td>$1,466,137</td>
<td>$1,466,137.25</td>
</tr>
<tr>
<td>Proceeds from 2018 Series C FY 19/20</td>
<td>$13,746,261</td>
<td>$13,746,261.00</td>
</tr>
<tr>
<td>Proceeds from 2018 Series C FY 19/20 COPS</td>
<td>3,000,000</td>
<td>$3,000,000.00</td>
</tr>
</tbody>
</table>

### Authorizations

| Series D 2021 | 4,500,000 |
| Series E 2026-2028 | 13,500,000 |
| Total Future Issuances | 18,000,000 |

**EST State Matching Funds**

13,000,000

**Reimbursement from CFD (Mello Roos)**

5,599,704

**Interest Earned - FY18/19**

172,714

**Est Interest - Future Fiscal Years**

750,000

**Mitigation Agreements (ie: Wagon Wheel) / Developer Fees**

6,731,478

**Total Available Funds**

$85,466,294

$ 41,665,271.05

### Expenditures

<table>
<thead>
<tr>
<th>Projects</th>
<th>TOTAL PROJECTED PROCEEDS</th>
<th>Expenditures To Date</th>
<th>Current Bond Issue A &amp; B Encumbrances/Approved</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Projects Administration set aside</td>
<td>6,000,000</td>
<td>509,186.27</td>
<td>$21,385.71</td>
<td>$530,571.98</td>
</tr>
<tr>
<td>2016 COPS Repayment</td>
<td>7,000,000</td>
<td>399,450.00</td>
<td>$4,066,687.25</td>
<td>$4,466,137.25</td>
</tr>
<tr>
<td>HVAC - Districtwide **</td>
<td>12,000,000</td>
<td>0.00</td>
<td>$0.00</td>
<td>-</td>
</tr>
<tr>
<td>Rio Lindo</td>
<td>36,618.00</td>
<td>$122,560.00</td>
<td>$159,178.00</td>
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<tr>
<td>Rio Plaza</td>
<td>24,227.50</td>
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<tr>
<td>Rio Real</td>
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<td>$112,298.00</td>
<td>$130,560.00</td>
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<td>Rio del Valle</td>
<td>0.00</td>
<td>$149,740.00</td>
<td>$149,740.00</td>
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<td>Rio del Norte</td>
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<td>$56,288.00</td>
<td>$100,000.00</td>
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<tr>
<td>Rio Lindo</td>
<td>183,242.00</td>
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<tr>
<td>Rio Del Valle</td>
<td>0.00</td>
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<tr>
<td>Shade Stuctures - Covid-19 3 sites</td>
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<td>$252,677.00</td>
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<td>Safety Improvement</td>
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<td>Río Lindo New PA System **</td>
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<tr>
<td>Río Lindo Water Stations/Drinking Fountain Upgrades **</td>
<td>100,000</td>
<td>0.00</td>
<td>$0.00</td>
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</tbody>
</table>

** Tentative Projects - Need Board Approval
<table>
<thead>
<tr>
<th>Expenditures</th>
<th>TOTAL PROJECTED PROJECTS</th>
<th>Expenditures To Date</th>
<th>Current Bond Issue A &amp; B Encumbrances/ Approved</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rio Plaza ES</td>
<td></td>
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<td>Rio Plaza Hood Replacement</td>
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<td>$0.00 $</td>
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<td>Rio del Valle AS</td>
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<td>Rio del Valle Sports Fields Master Plan Phase I &amp; II</td>
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<td>290,276.61</td>
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<td>Rio del Valle Portable relocate/refresh</td>
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<td>Rio del Valle Water Stations/Drinking Fountain Upgrades **</td>
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<td>0.00</td>
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<td>Rio Del Norte ES</td>
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<tr>
<td>Rio del Norte Classroom Ceiling Review Project **</td>
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<tr>
<td>Rio del Norte Water Stations/Drinking Fountain Upgrades **</td>
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<td>Rio del Norte Outdoor Field/Shade &amp; Playground Structure **</td>
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<td>Rio Rosales ES</td>
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<tr>
<td>Rio Rosales Install Shade Sails Between Classroom Structures</td>
<td>52,000</td>
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<td>$51,295.00 $</td>
<td>51,295.00</td>
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<td>Rio del Mar</td>
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<td>Rio del Mar Lighting Project</td>
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<td>$0.00 $</td>
<td>31,122.55</td>
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<tr>
<td>Rio Vista Middle School</td>
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<tr>
<td>Rio Vista MPR Lighting Project</td>
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<td>41,021.59</td>
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<tr>
<td>Rio Vista Modernization- Greenhouse</td>
<td>5,650</td>
<td>5,650.00</td>
<td>$0.00 $</td>
<td>5,650.00</td>
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<tr>
<td>Facilities Modernization TBD</td>
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<td>Program Contingencies set aside</td>
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<tr>
<td>Total Expenditures to Date</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Net Projected Balance as of July 31, 2020</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL PROJECTED BOND PROJECTS</td>
<td></td>
<td></td>
<td></td>
<td>85,466,294</td>
</tr>
</tbody>
</table>

** Tentative Projects - Need Board Approval
Exhibit 2
Meeting Agenda and Minutes
Of March 3, 2021
CITIZENS' OVERSIGHT COMMITTEE MEETING

MEASURE L

March 3, 2021
5:00 p.m.
(Via Google Hangout)

Committee Members:
✓ Rosa Balderrama, President
✓ Christina Delgado, Secretary
    Christopher Matas
    Magdalena Solorzano
    Fernando Torres
✓ Larry Wolf

District Attendees:
Wael Saleh, Asst. Supt.
Linda Beken
Mary Orleans
Celeste Perdue
Keith Henderson (Balfour Beatty)

1. Welcome

2. Public Comment

3. Review and Approve Minutes from August 5, 2020 Meeting

4. Review of Measure L Projects and Q&A

5. Review of Measure L Projects and Expenses To Date
   (See Revenue/Expenditure Summary)

6. Agenda Items for Future Meeting

7. Next Meeting Date and Adjournment
Committee Attendees:

Rosa Balderrama, President
Christina Delgado, Secretary
Larry Wolf

District Attendees:

Linda Bekeny
Mary Orleans
Celeste Perdue
Keith Henderson (Balfour Beatty)

- The Citizen’s Oversight Committee Meeting for Measure L was called to order at 5:00 p.m.
- Introductions were made between the attendees.
- There were no public comments.
- Mary Orleans requested to propose an additional agenda item authorizing the President, Ms. Balderrama to approve last year’s Measure L financial and audit report. The committee members agreed that after Ms. Balderrama’s review of the report, she had their authorization to sign it for the next Board Meeting and provide them a copy.

- The meeting minutes from the August 5, 2020 Meeting were read by Rosa Balderrama. The committee agreed that the minutes were accurate and acceptable.

- The next agenda item was to review the Measure L Projects that were completed and in progress. Keith Henderson did a very thorough job in reporting to the Committee the projects that had just been completed and the projects that were in progress. Keith went school by school and talked about each of the items going on. There was an in-depth discussion about all of the COVID related upgrades and improvements to each school to protect the students. Many schools are now equipped with shade structures so that there could be outdoor classes. HVAC, AC’s, touchless faucets and toilets were added at all schools. Current projects that were discussed were:

  1. A/C added to Library at Lindo
  2. New Staff parking lot at Lindo
  3. Fire alarm for entire campus at Lindo
  4. Building A and MPR remodel at Lindo
  5. New duct work and units are being installed at RDV
  6. A 2 classroom modular has been refurbished for SPED students
  7. Phase 1 and 2 are ongoing at RDV for the sports field project
  8. A/C in gym at RDV
  9. New HVAC at Plaza along with power upgrades
  10. New A/C in MPR at Plaza
11. Administration Building Renovation Rio Real
12. HVAC at Rio Rosales
13. A/c in all classrooms at Rio Del Norte
14. Ceiling project at Rio Del Norte
15. HVAC at Rio Del Sol
16. A/C for gym at RVMS
17. Acoustical fabric wall installed
18. Shade Sail over amphitheatre for outdoor classes at Rio Del Mar

Q&A:

A committee member asked if there was an HVAC budget for each school. The answer was that there was a pot of money set aside for HVAC’s but not broken down by school.

A committee member asked if the ducts were cleaned at all schools. Keith stated that Lindo’s ducts were cleaned but the others were not in too bad of shape, and therefore, they were not cleaned.

Linda Bekeny went through the Revenue/Expenditure Summary and discussed how the document was set up and went through each line item.

Q&A:

A committee member asked if it could be notated somewhere maybe a color code for the projects that were completed. Linda said that she could do that for clarification purposes.

A committee member inquired about money coming in soon from the State and if we could move that money back into the Measure L account for the COVID expenses. Linda stated that she could check on that.

The Committee requested that the next meeting take place on June 2nd at 4:00 p.m. and that they have a tour of some of the schools where they could see the projects that were completed and some that were in progress.

The meeting was adjourned at 6:10 p.m.
## Measure L Revenue/Expenditure Summary

**as of February 17, 2021**

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Total Projected Proceeds</th>
<th>Actuals to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from 2018 Series A FY 18/19</td>
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<td>$13,750,848.00</td>
</tr>
<tr>
<td>Proceeds from 2018 Series C FY 19/20 COPS</td>
<td>$3,000,000</td>
<td>$3,000,000.00</td>
</tr>
</tbody>
</table>

**Authorizations**

| Series D 2021                          | $4,500,000               |
| Series E 2026 - 2028                   | $13,500,000              |
| **Total Future Issuances**             | $18,000,000              |

| **EST State Matching Funds**           | $13,000,000              |
| Reimbursement from CFD (Mello Roos)    | $5,599,704               |
| Interest Earned - FY18/19              | $172,714                 |
| Interest Earned - FY19/20              | $373,548                 |
| Interest Earned - FY20/21              | $56,211.67               |
| Est Interest - Future Fiscal Years     | $500,000                 |

**Mitigation Agreements (ie: Wagon Wheel) / Developer Fees**

| 6,731,478                              | $43,731,469.75           |

**Total Available Funds**

| $85,589,842                            | $43,731,469.75           |

### Expenditures

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Total Projected Projects</th>
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<td>$16,319.00</td>
<td>$759,636.40</td>
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<td>46,536.50</td>
<td>$112,641.50</td>
<td>159,178.00</td>
</tr>
<tr>
<td>Rio Lindo</td>
<td></td>
<td>91,201.68</td>
<td>$62,027.50</td>
<td>153,229.18</td>
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<tr>
<td>Rio Plaza</td>
<td></td>
<td>51,155.00</td>
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<tr>
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<td>900.00</td>
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<td>154,740.00</td>
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<td>103,731.00</td>
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<tr>
<td><strong>Roofing - District wide</strong></td>
<td>8,000,000</td>
<td>43,712.00</td>
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<td>100,000.00</td>
</tr>
<tr>
<td>Rio Lindo</td>
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<td>183,242.00</td>
<td>$0.00</td>
<td>183,242.00</td>
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<tr>
<td>Rio Del Valle</td>
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<td>34,146.00</td>
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<td>Shade Structures - Covid-19 3 sites</td>
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<td>Covid -19 Other costs</td>
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<td>1,048,515.23</td>
<td>$211,012.96</td>
<td>1,259,528.19</td>
</tr>
<tr>
<td>Safety Improvement</td>
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<td>31,075.94</td>
<td>$0.00</td>
<td>31,075.94</td>
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<td>$3,461,578.73</td>
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<td>368,800.61</td>
<td>$43,988.81</td>
<td>412,789.42</td>
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<td>Technology Infrastructure/Classroom Upgrades- 7 yr Plan</td>
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| Rio Lindo ES                            |                         |                      |                                               |
| Rio Lindo Bldg A                        | 4,550,000                | 4,524,852.43         | $6,010.50                                      | 4,530,862.93 |
| Rio Lindo Fire Alarm Replacement        | 250,000                  | 234,739.77           | $10,755.51                                     | 245,495.28 |
| Rio Lindo Parking Lot                   | 580,000                  | 465,910.07           | $112,566.56                                    | 578,476.63 |
| Rio Lindo Refresh/Renovate Classrooms **| 1,500,000                | 0.00                 | $0.00                                           | -      |
| Rio Lindo New PA System **              | 50,000                   | 0.00                 | $0.00                                           | -      |

**Tentative Projects - Need Board Approval**
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<tr>
<th>Expenditures</th>
<th>TOTAL PROJECTED</th>
<th>Expenditures</th>
<th>Current Bond Issue A &amp; B</th>
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<tr>
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<td>PROJECTS</td>
<td>To Date</td>
<td>Encumbrances/ Approved</td>
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</tr>
<tr>
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<td>100,000</td>
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<td>TOTAL PROJECTED BOND PROJECTS</td>
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** Tentative Projects - Need Board Approval
**Agenda Item Details**

**Meeting**  
Mar 17, 2021 - RSD Regular Board Meeting

**Category**  
9. Discussion/Action

**Subject**  
9.9 RSD and CSEA COVID MOU - Return to In Person Instruction

**Access**  
Public

**Type**  
Action

**Fiscal Impact**  
Yes

**Budgeted**  
Yes

**Budget Source**  
General Fund

**Recommended Action**  
It is recommended the board take action and approve the RSD and CSEA MOU for Return to In Person Instruction as agreed upon between the RSD and CSEA negotiating parties.

**Goals**

- Goal 4 - Prepare students to be college and career ready through technology and innovation that facilitates collaboration, creativity, critical thinking and communication.
- Goal 3 - Create welcoming and safe environments where students attend and are connected to their school
- Goal 2 - Engage parents and other District stakeholders in the development of meaningful partnerships to support student learning.
- Goal 1 - Improved student achievement at every school and every grade in all content areas

**Public Content**

**Speaker:** Carolyn Bernal

**Rationale:** The RSD and CSEA negotiating teams met several times during the months of October, November and December.

The parties have come to an agreement on two MOUs:

- Memorandum of understanding regarding return impacts and effects on the CSEA bargaining unit.
- Memorandum of Understanding between California School Employees Association and its Rio Chapter #329 (CSEA) and Rio School District (District) regarding job description modifications due to COVID-19 pandemic

Both MOUs are attached here within for review and approval. Both MOUs are pending CSEA ratification. The ratification vote will take place Thursday, March 18th, 2021.

**Attachment**

- RSD and CSEA COVID MOU - Return Impacts and Effects.pdf (3,611 KB)
- RSD and CSEA - COVID MOU - JD Modifications due to COVID-19 Pand.pdf (1,002 KB)

https://go.boarddocs.com/ca/rio/Board.nsf/Private?open&login
For the District:

Carole Berman

Date: 12-11-2020

For CSEA:

Henry Cassian

Date: 12/11/20
MEMORANDUM OF UNDERSTANDING REGARDING RETURN IMPACTS AND EFFECTS ON THE CSEA BARGAINING UNIT

This memorandum is agreed between Rio School District (District) and the California School Employees Association and its Rio Chapter #329 (together "CSEA") concerning the impacts and effects of resumed District operations under COVID-19 conditions.

The District and CSEA recognize the importance of maintaining safe facilities and operations, for the benefit of the students and communities served by the District and its teachers and staff. We recognize the importance of prudent measures to prevent District employees, students, their families, or other people using District facilities from being exposed to or infected with coronavirus. Care should be taken to identify potential exposure and prevent the spread of the disease. We agree that continuity of District operations should be maintained, and provisions should be made for District employees who are impacted by the epidemic.

The District and CSEA recognize that depending upon changes in the public health situation and governmental directives, during part or all of the 2020-21 school year the District might utilize distance learning, or in-person instruction, or different combinations of distance learning and in-person instruction. To facilitate the District’s implementing either distance learning, in-person instruction, or an appropriate hybrid model, this MOU addresses the commitments that would only during the 2020/2021 school year.

To these ends, the District and CSEA agree as follows:

A. Safety:

The District acknowledges its obligation to develop and keep up-to-date a written, worksite-specific COVID-19 prevention plan at every facility (per CDPH guidance) and an infectious disease preparedness and response plan (per OSHA), to perform a comprehensive risk assessment (per CDPH guidance), and to regularly review updated guidance from state agencies, including CDPH and the California Department of Education.

Per CDPH guidance, the District will designate a COVID-19 coordinator for each worksite and inform CSEA of that person’s name and contact information.

The District will provide CSEA with its worksite-specific COVID-19 prevention plans, its infectious disease preparedness and response plan, and its comprehensive risk
assessment, and will immediately provide CSEA with any changes to those documents.

The District will share with CSEA any information it receives or develops regarding safety issues related to COVID-19.

B. Physical Distancing

The District agrees to develop, implement, communicate physical distancing standards in school facilities and vehicles, which may include the following components:

- Maintaining appropriate changes to physical layout to maintain physical distancing.
- Limiting the number of employees and students in campus spaces to the number that can be reasonably accommodated while maintaining a minimum of six feet of space between employees, or current recommended distance.
- The District agrees to develop a plan to minimize access to campus, and limit non-essential visitors, facility use permits, and volunteers.
- As recommended by the current guidelines, create smaller student and staff cohorts to minimize the mixing of student groups throughout the day. Minimize movement of students and staff as much as possible.
- Limiting physical interaction during meal preparation and meal service (e.g. serving meals in classrooms, increasing meal service access points, staggering cafeteria use).
- Physical barriers, such as sneeze guards, plexiglass, and partitions will be installed at sites as appropriate and other areas where maintaining physical distance is difficult or there is a higher likelihood of personal interactions.

C. Personal Protective Equipment

The District agrees to provide other protective equipment, as appropriate for work assignments, including but not limited to as follows:

- For staff engaged in symptom screening: Face masks, face shields, gowns, and disposable gloves
- For front office and food service staff: Face masks and disposable gloves
- For custodial staff: Face masks, gloves appropriate for all cleaning and disinfecting. Appropriate PPE for COVID-19 disinfection (Such as disposable gowns, gloves, eye protection, and face masks or respirators) as required by product instructions.
Any required personal protective equipment, including but not limited to face masks, face shield, disposable gloves will be provided by the District. This protective equipment will comply with CDPH guidance for students and staff appropriate for each classification or duty, relevant to Cal/OSHA requirements.

- The District will notify CSEA if, due to supply issues, it cannot provide adequate PPE, and the parties will promptly negotiate the effects of such shortage, including alternative measures available.

D. **Face Coverings**

Every person on site, including students and visitors, will be required to wear a face covering in accordance with State health guidelines and orders. The parties recognize that coverings are not a replacement for physical distancing, but they must be used to mitigate virus spread.

Face coverings shall be worn in all walkways, bathrooms, and all common areas or in any indoor or outdoor space where 2 or more people are present and physical distancing is challenging.

E. **Hygiene/Hand Washing/Sanitation**

The District shall provide information or training for its employees regarding public health measures, hygiene, and sanitation to help prevent the spread of the virus.

- All training will be done during the employees' work hours or employees will be compensated at their regular rate of pay.

Handwashing locations and hand sanitizer shall be easily accessible at all sites and workstations and employees will have adequate break time to wash hands.

- In the event that any District site loses prolonged (two hours or more) access to water or plumbing, employees will be released to complete duties from home, if feasible as determined by the district, without any loss of pay or benefits.

Adequate site appropriate cleaning supplies will be maintained to continuously disinfect the school sites and District vehicles in accordance with CDPH guidance.
The District agrees to develop and maintain a maximum capacity seating plan for students of each vehicle while meeting six-foot physical distancing objectives.

This plan shall also:
- Ensure that drivers have access to sufficient face coverings to provide to students who board the bus without a face covering.
- Ensure buses have adequate staffing to engage in symptom screenings and physical distancing while the bus is in motion.
- Ensure that drivers have access to sufficient hand sanitizer.

The District agrees to maintain an updated Injury and Illness Prevention Plan (IIPP) to address unique circumstances during COVID-19 pandemic and agrees to make updates accessible to employees and parents.

The District may establish a working group to focus on safety issues related to COVID-19, including issues that arise as District operations evolve and best practices. If such a working group is established, it shall include classified employees appointed by CSEA.

F. **Reporting Unsafe Conditions:**

In the interest of protecting community and workplace health, any employee may report, in writing, any unsafe condition related to COVID 19 in the working environment to the immediate supervisor. The supervisor shall, within three (3) working days, respond in writing to the employee, with simultaneous copy to CSEA, stating what has been done to make the condition safe or, if no action will be taken, the reason(s) why. This method of resolving safety concerns shall not displace the right to file OSHA or other administrative complaints or to bring a grievance for violation of this agreement.

- If an employee perceives their work assignment presents an immediate or imminent danger to their health or safety, they shall report it to their immediate supervisor. The supervisor will work with Human Resources to determine whether modifications/accommodations to the current work assignment are appropriate. Employees may be directed to complete work under modified conditions pending completion of the review.

G. **Screening, Contact Tracing, and Notification**
The District agrees to direct all staff and students to engage in “Passive Screening” prior to attending their shift or attending on site instruction (check temperature to ensure temperatures below 99.5 degrees Fahrenheit, check for symptoms outlined by public health officials) and to stay home if they have symptoms consistent with COVID-19 or if they have had close contact with a person diagnosed with COVID-19. Any classified employee who stays home due to symptoms related to COVID-19 must notify the District and their immediate supervisor.

The District agrees to screen employees and visitors to school sites as follows:

- Daily wellness checks at the beginning of each workday, may include temperature reading with a no-touch thermometer and a questionnaire about symptoms. Staff who conduct these checks shall be given appropriate PPE and barriers shall be used to reduce potential exposure during the checks.

If students come to school sites for in-person instruction, the District will screen students as follows:

- Parents will be required to complete the passive screening questionnaire at home each day prior to their student arriving at school.
- Daily visual symptom and wellness checks at the beginning of each school day, including temperature reading with a no-touch thermometer.

Bargaining unit members shall be trained in screening technique prior to screening. Staff will be educated about COVID-19 symptoms and will be instructed on the procedures to address positive identification of symptoms if they occur during the screening process or during the day.

- All training will be done during the employees’ work hours or employees will be compensated at their regular rate of pay.

Records of staff screenings shall be kept in a safe, confidential location, and shall not be disclosed without employee permission except to county public health employees in the course of investigating a case or outbreak of the virus, or in accordance with law.

The District shall have documented plans for testing and contact tracing when any on-site person(s) have tested positive for COVID-19.
The District shall notify bargaining unit employees who have been exposed to COVID-19 at work. The District shall identify individuals who have been in close contact with an infected person, or a person who is suspected to be infected, and take steps to isolate the infected person and close contacts.

The District shall notify CSEA of potential bargaining unit member exposure to COVID-19.

The District shall provide testing at no expense to bargaining unit employees where potential exposure has occurred. The District will provide up to two (2) hours of paid leave for classified employees to be tested for COVID-19.

CSEA agrees to cooperate with the District in any necessary public health actions, such as contact tracing of infected individuals.

The District will develop a plan for when a staff member, student, or visitor is exposed to COVID-19, per CDPH school guidelines. The District will provide that plan and any updates to CSEA and will train staff about the procedures to be followed.

- All training will be done during the employees’ work hours or employees will be compensated at their regular rate of pay.

When the District provides in-person instruction, the District shall provide routine testing of all staff, so that each employee working on-site is tested at least once every two months. If the District is unable to offer such testing, or if the results of such testing are not available within 48 hours or less of test administration, the District will inform CSEA and employees, and shall make its best efforts to obtain timely testing capacity. Testing required by the District shall be provided at no cost to employees or the District may refer the employee to a no cost testing center. The District will provide up to two (2) hours of paid leave for classified employees to be tested for COVID-19.

H. Leave and Accommodations:

HR 6201: The parties recognize that the Federal “Families First Coronavirus Response Act,” also known as HR 6201, provides qualified employees with two weeks of paid leave for coronavirus-related absences, and extends Family Medical Leave Act (FMLA) leave. Specifically, HR 6201 provides as follows:
• 80 hours of paid sick leave for full-time employees (pro rata for part-time) at the employee’s regular rate of pay (up to $511 per day and $5,110 in total) if:
  o The employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19;
  o The employee has been advised by a health care provider to self-quarantine because of COVID-19; or
  o The employee is experiencing symptoms of COVID-19 and is seeking a medical diagnosis.
• 80 hours of paid leave for full-time employees (pro rata for part-time) at two-thirds the regular rate of pay (or state minimum wage, whichever is greater) up to $200 per day and $2,000 total if:
  o The employee is caring for an individual subject to an order or advised to self-isolate;
  o The employee is caring for their own child whose school or place of care is closed, or child care provider is unavailable, due to COVID-19 precautions; or
  o The employee is experiencing substantially similar conditions as specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury (these have not been specified yet).

The parties recognize that such leave as provided by HR 6201 shall be available to all qualified District employees in the appropriate circumstances and shall be drawn prior to any other forms of paid or unpaid leave available to such employees.

The parties further recognize that HR 6201 extends FMLA leave in various ways, including making it available to any employee who has been employed for at least 30 days, making it available to employees unable to work due to the need to care for an employee’s minor child if the child’s school or place of care has been closed due to a public health emergency, and making it a paid leave at 2/3 pay after the first 10 days. (Those first 10 days would be covered by the 80 hours of paid leave outlined above.)

Once leave is exhausted under HR 6201 and if the employee is unable to return to work, the employee may request to take other contractually entitled leaves. The district will review the request and determine which leaves the employee is qualified and entitled to take if any.

The District may permit intermittent use of HR6201 leave as appropriate.

If an employee is potentially exposed to COVID-19 at work and directed by the District to self-quarantine or is sent home from work due to a screening result or symptoms, the employee if medically able shall work from home with no loss in pay, benefits and no
deduction of leaves. If there are no duties that can be performed remotely, the District shall work with the employee, on an individualized basis, to develop a plan to cover their absence utilizing their contractually available leaves.

Employees who have exhausted all paid leave and must be absent due to coronavirus, including to care for family or household members or to meet a childcare emergency, shall be permitted to request unpaid leave.

Workers' Compensation: The District shall follow all provisions of SB1159.

Accommodation of High-Risk Individuals: The parties recognize that some bargaining-unit employees are at higher risk of severe illness from novel coronavirus due to existing medical conditions or age. On an individualized basis, and utilizing the interactive process, the District agrees explore reasonable accommodations such as, but not limited to, telework, negotiated change in classification or duties, and voluntary/temporary site reassignment if mutually agreed upon by all parties. If reasonable accommodations would cause an undue hardship for the District, the District shall work with the employee as appropriate to develop a plan to cover their absence utilizing their contractually available leaves.

Accommodation for Dependent Care: If bargaining-unit employees do not have access to their normal childcare due to the coronavirus epidemic and related program and school closures, then the District shall work with employees on an individualized, to determine if any of the following options are available:

- Telework, negotiated change in classification or duties, and shifting resources of staff across sites;
- Allow employees to utilize any leave provisions they may be entitled to under the contract and State and Federal laws;
- The District shall work with the employee on an individualized basis, to develop a plan to cover their absence utilizing their contractually available leaves.

I. Remote Work:

The District understands that unit members may have extenuating circumstances that may require a modification of their work setting. The District shall consider these requests on a case-by-case basis. During this time, unit members shall work from their primary work location or may request to work remotely during their assigned hours. The District will take reasonable steps to facilitate the approved remote work. The District retains the right to direct bargaining unit members to perform their
regular assignments at their assigned site. The District will provide a minimum of 48 hours' notice before requiring employees to return to sites, unless mutually agreed upon by immediate supervisor and employee.

J. **Essential Worker Compensation**

The District shall provide a one-time payment of five hundred dollars ($500) to all bargaining unit members for continued essential services provided to maintain the continuity of District operations during the COVID pandemic.

This payment shall be paid to any CSEA unit member who was actively employed as of March 1, 2020 and continues to be actively employed with the district upon ratification and board approval of this agreement.

K. **Compliance with Further Governmental Orders:**

In addition to the specific provisions above, the District shall follow the applicable CDPH Industry Guidance(s) as follows:

- For all sites and all classifications, the CDPH guidance for Schools and School-Based Programs.
- For all classifications that provide child care, the CDPH Guidance for Child Care Programs and Providers.
- For all classifications that work in office workspaces, the CDPH Guidance for Office Workspaces.
- For all classifications whose work includes the preparation and/or serving of food, the CDPH Guidance for Restaurants Providing Takeout, Drive-Through, and Delivery and for Restaurants, Bars, and Wineries, as applicable (depending on whether meals are served on school premises).

The District shall follow the applicable California Department of Education (CDE) guidebook for the safe reopening of schools.

The parties recognize that governmental standards and guidance about workplace safety and health with respect to the COVID-19 pandemic continues to evolve. The District agrees to adhere to any COVID-19-specific safety standards, orders, regulation, or guidance that may be issued after the guidelines referenced above and that apply to any of the types of work or working environments found in the District's operations as such guidelines may be issued by the Centers for Disease Control and
Prevention (CDC), California Department of Public Health (CDPH), California Department of Education (CDE), the California Department of Industrial Relations Division of Occupational Safety and Health (Cal/OSHA), or the county Health Department, and will also adhere to any mandatory safety and health orders or regulations as they may be issued by any competent governmental body with appropriate jurisdiction.

In case of conflict between different governmental guidelines, the District will adhere to the guidelines that are the most protective of the health and safety of students and staff while at District facilities. The District will notify CSEA if it believes that any such changes in standards, orders, regulation, or guidance requires changes in working conditions beyond those specified in this MOU, and upon the request of either party, the parties will meet as soon as possible to negotiate the decision or effects, whichever is applicable under EERA, of those changes.

L. **Grievance Procedure:**

Any alleged violation, misinterpretation, or misapplication of the terms of this agreement shall be subject to the grievance and arbitration provisions of the CBA, if they exist, except modified as follows, and the following shall apply if the CBA does not provide for arbitration of grievances:

The definition of a grievant: Only CSEA can be the grievant, not an employee.

The definition of a grievance: A “grievance” is defined as any difference or disagreement arising with respect to the interpretation of this MOU or the performance of any obligation hereunder and need not allege that CSEA is adversely affected by the difference or disagreement.

CSEA will first attempt to resolve the grievance through an informal grievance resolution meeting between CSEA and the immediate supervisor. The immediate supervisor shall have five (5) working days to provide a resolution.

If the grievance is not resolved at the informal grievance resolution meeting, CSEA may move to immediately file a formal written grievance to the Assistant Superintendent, School and Systems Improvement within five (5) working days. A written decision by the District shall be rendered within five (5) working days.

If the grievance is not resolved at the formal grievance resolution meeting, CSEA may move to immediately file a formal written grievance to the Superintendent within
five (5) working days. A written decision by the District shall be rendered within five (5) working days.

If the written grievance is not satisfactorily resolved, CSEA may immediately submit a request for arbitration to the Superintendent within five (5) working days).

CSEA and the District agree that any alleged violation, misinterpretation, or misapplication of the terms of this agreement is time sensitive and therefore shall be resolved in expedited arbitration before an arbitrator mutually agreed upon by CSEA and the District. The parties will split the arbitrator’s fees and expenses.

Arbitration shall be scheduled within twenty (20) working days once the request for arbitration has been submitted, unless a different timeline is mutually agreed upon by CSEA and the District or in consideration of the arbitrator’s ability.

For urgent issues involving safety, either party may request the Arbitrator to issue a decision within one week of the arbitration hearing or on such other expedited timeline as the Arbitrator can accommodate. The Arbitrator shall have authority to control the presentation of evidence and make any other procedural rulings to expedite the hearing and the decision.

The Arbitrator’s decision on any grievance filed on an alleged violation, misinterpretation, or misapplication of the terms of this agreement shall be final and binding upon CSEA and the District.

M. Duration of Agreement:

This MOU is a temporary agreement to address the extraordinary circumstances created by the COVID-19 pandemic. It does not create any precedents nor establish the status quo for future bargaining purposes. This MOU shall remain in effect until either the end of the day on June 30, 2021, or the lifting of the statewide State of Emergency declared on March 4, 2020 in response to the COVID-19 outbreak, whichever comes first.
MEMORANDUM OF UNDERSTANDING BETWEEN
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION
AND ITS RIO CHAPTER #329 (CSEA)
AND
RIO SCHOOL DISTRICT (DISTRICT)
REGARDING JOB DESCRIPTION MODIFICATIONS DUE TO COVID-19 PANDEMIC

This memorandum is agreed between Rio School District (District) and the California School Employees Association and its Rio Chapter #329 (CSEA) concerning the need to temporarily modify job description duties to protect jobs and maintain District operations related to changing conditions of the COVID-19 pandemic.

The District and CSEA recognize that depending upon changes in the public health situation and governmental directives, during part or all of the 2020-21 school year, the District might utilize distance learning, or in-person instruction, or different combinations of distance learning and in-person instruction.

1. Modifications to Duties and Shifts:

The District shall maintain specific plans on how to follow CDPH and other health guidelines with current staffing levels or added positions.

The District and CSEA acknowledge that California Education Code § 45101(a) requires that all classified positions have set duties. However, due to the current unforeseen and unprecedented nature for the current conditions, CSEA and the District recognize that some CSEA bargaining unit positions may be asked to perform duties not currently contained within their current job description.

- The District and CSEA agree this is a temporary solution to a current need and shall not be considered a waiver of CSEA’s rights to negotiate the permanent transfer of duties or job description modifications as required by law. This also shall not be considered precedent setting for either party.

- The parties agree that current duties of bargaining unit positions shall not be transferred out of the bargaining unit to management employees, confidential employees, or certificated employees.

The parties agree to the temporary modification and/or addition of duties for the following classifications as follows:

Instructional Aids
- Assist w/calling students/parents regarding attendance
- Support student monitoring (outside classrooms)
- Assist with health screenings (if applicable)
- Support with small group student activities (i.e. brain breaks, mindfulness, walks, yoga, read alouds, etc.) - district will provide training
• Parent technology support
• Provide translation during parent/teacher conferences

Campus Supervision Assistants
• Support student monitoring (outside classrooms)
• Assist w/collection of forms (ex. Alternative Income forms)
• Assist w/calling students/parents regarding attendance
• Assist with health screenings (if applicable)
• Support with small group student activities (i.e. brain breaks, mindfulness, walks, yoga, read alouds, etc.) - district will provide training
• Office support ex. Filing, organizing, distributing materials and devices
• Food service support and distribution

Office staff
• Support device distributions/exchanges
• Support student monitoring (outside classrooms)
• Assist w/collection of forms (ex. Alternative Income forms)
• Assist w/calling students/parents re: attendance
• Assist with health screenings (if applicable)
• Support with small group student activities (i.e. brain breaks, mindfulness, walks, yoga, read alouds, etc.) - district will provide training
• Parent technology support
• Support food distribution

Custodians
• Cleaning and organizing of devices prior to distribution
• Support on the organization and assembly of "at home learning kits"
• Food service support and distribution

After School Program Coordinators
• Run enrichment classes virtually
• Contact parents of ASES students regularly
• Check in with students virtually
• Attend weekly and bi-weekly meetings (BGC staff, coordinator team, principal, etc.)
• Support with small group student activities (i.e. brain breaks, mindfulness, walks, yoga, read alouds, etc.) - district will provide training
• Synthesize and report data
• Food Share distribution program
• Food service support and distribution

Part Time - Bus Drivers
• Food and warehouse delivery
• Technology - device and hotspot delivery
• Supplies and materials delivery to families who need it
• Support custodial at school sites
• Food service support and distribution
• Cleaning and organizing of devices prior to distribution
• Support on the organization and assembly of "at home learning kits"
• Support grounds and custodial

Library Clerks
• Food service support and distribution
• Establish regular short library hours to support families/students wanting to pick up or drop off library books - by appointment
• Support with small group student activities (i.e. brain breaks, mindfulness, walks, yoga, read alouds, etc.) - district will provide training
• Support device distributions/exchanges
• Support student monitoring (outside classrooms)
• Assist w/collection of forms (for example: Alternative Income forms)
• Assist w/calling students/parents re: attendance

For food service support and distributions, Priority will be given to the classifications below in the following order:
1. Campus Supervision Assistants
2. Part Time Bus Drivers
3. After School Program Coordinators
4. Library Clerks
5. Custodians
6. Office Staff
7. Instructional Aides

If additional need to adjust duties or modifications to job descriptions arises from an unforeseen need, the parties agree to negotiate those changes.

Employees’ primary prescribed job duties shall be prioritized over any additional or modified duties assigned. The district agrees that it will take all necessary steps to minimize increased workload on employees and will consider the unprecedented circumstances before taking any disciplinary action related to the change in assignments. Without fear of reprisal, should an employee believe that the assignment of additional work or modified work by their supervisor is unreasonably demanding, or sets unrealistic expectations, the unit member may meet with their supervisor for the purpose of discussing and addressing the concerns.

Appropriate training for adjustments and modifications will be provided during the employees’ regular work hours. Employees will be compensated at their regular rate of pay.

Employees’ shifts may be reasonably modified due to changing state and local health regulations and District needs. Employees will be provided a written schedule. Changes in shifts shall be discussed with the unit member by their immediate
supervisor and/or the Assistant Superintendent, School and Systems Improvement. In the event where there is an involuntary shift change of hours, the unit member will be notified three (3) days in advance of the shift change occurring, unless otherwise agreed to by the employee. If the shift is modified three (3) or more hours, the unit member will be notified seven (7) working days prior to the change taking effect, unless otherwise agreed to by the employee.

2. **Duration of Agreement:**

This MOU is a temporary agreement to address the circumstances created by the novel coronavirus (COVID-19) pandemic. It does not create any precedents nor establish the status quo for future bargaining purposes.

The parties agree to continue to negotiate other matters and changing circumstances created by the novel coronavirus (COVID-19) Pandemic, including but not limited to, safety provisions, screening, tracking, and tracing, leaves and accommodations.

This MOU shall remain in effect until either the end of the day on June 30, 2021, or the lifting of the statewide State of Emergency declared on March 4, 2020 in response to the coronavirus outbreak, whichever comes first.

For the District

[Signature]

10-28-2020

For CSEA

[Signature]

10-28-2020
Agenda Item Details
Meeting Mar 17, 2021 - RSD Regular Board Meeting
Category 9. Discussion/Action
Subject 9.10 RSD and RTA COVID MOU - Return to In Person Instruction
Access Public
Type Action
Recommended Action It is recommended the board take action and approve the RSD and RTA COVID MOU - Return to In-person Instruction as presented and agreed to between the RSD and RTA negotiating parties.

Goals
- Goal 4: Prepare students to be college and career ready through technology and innovation that facilitates collaboration, creativity, critical thinking and communication.
- Goal 3: Create welcoming and safe environments where students attend and are connected to their school
- Goal 2: Engage parents and other District stakeholders in the development of meaningful partnerships to support student learning.
- Goal 1: Improved student achievement at every school and every grade in all content areas

Public Content
Speaker: Carolyn Bernal

Rationale: The RSD and RTA negotiating teams met several times during the months of October, November and December to collaborate on a COVID MOU (Memorandum of Understanding) for Return to In-Person Instruction.

The details of the MOU and Hybrid Model Schedules are attached here within. The COVID MOU is pending ratification by RTA.

RTA and RSD Reopening for In Person Instruction - MOU 12.15.2020 (FINAL).pdf (197 KB)

TK - 5 Hybrid Model Schedule (Unit Member Detailed Schedule).pdf (47 KB)

6 - 8 RDV and RV Hybrid Model Schedule (Unit Member Detailed Schedule).pdf (412 KB)

6 - 8 RDS and Real Hybrid Model Schedules (Unit Member Detailed Schedule).pdf (566 KB)

TK - 8 Visual Hybrid Schedules for In Person Instruction (parent friendly version).pdf (189 KB)

RSD Special Education Small Cohorts_ Schedules (10.30.2020 - FINAL).pdf (240 KB)

RSD Protocols for Face Coverings (Special Education).docx.pdf (73 KB)
MEMORANDUM OF UNDERSTANDING
BETWEEN
RIO SCHOOL DISTRICT (RSD) AND
RIO TEACHERS ASSOCIATION (RTA)

REGARDING THE COVID-19 PANDEMIC AND SCHOOL RE-OPENING DURING THE 2020-2021 SCHOOL YEAR.

As of December 16, 2020

The Rio School District ("District") and the Rio Teachers Association ("Association"), jointly known as the Parties ("Parties") enter into this Memorandum of Understanding ("MOU") regarding the issues related to the coronavirus COVID-19 and the re-opening of schools using a hybrid instructional model consisting of a combination of distance (virtual) learning, in-person instruction ("Hybrid Program"), and/or small groups or cohorts of students ("Small Group Instructional Program"). AGREED

As of the date of this MOU, the Parties recognize that the COVID-19 pandemic necessitates significant modifications to the operation of schools to minimize the health risks associated with COVID-19 infection for all students, staff, and their families while also providing equitable access to education for students. AGREED

The Parties recognize the importance of maintaining safe facilities and operations, for the benefit of the students and communities served by the District and its teachers and staff. The Parties recognize the importance of prudent measures to prevent employees, students, their families, or other people using facilities from being exposed to or infected with COVID-19. Consistent with applicable Public Health guidelines, prudent measures shall be taken to identify potential exposure and prevent the spread of the disease. It is in the mutual interest of both parties to address the requirements and recommendations of the California Department of Public Health (CDPH), and Ventura County Health Care Agency (VCHCA) in order to prevent the spread of illness arising from COVID-19. AGREED

This MOU shall supersede any provisions of the Collective Bargaining Agreement or September 30, 2020 MOU between the Parties that are in conflict for the duration of this MOU, or until modified by mutual agreement of the District and the Association. AGREED

The Parties agree to the following:

School Reopening Plan

The District will implement, to the extent possible, a “progressive reopening of schools plan.” The program phase-in shall be consistent with applicable federal, state, and local mandates as well as Board of Education policies and directives, subject to negotiation with the Association to the extent required by law (e.g. Appellate cases, PERB decisions). AGREED

The progressive plan will include a Distance Learning program for all students starting August 31, 2020 that will continue until the date of reopening for the Hybrid Program has been determined. At that time, and if approved to reopen (according to state and local county health guidelines), a Hybrid Program. In addition to the Hybrid Program, the District will commence the Small Group Instructional Program on November 2, 2020. Unit members assigned to begin November 2, 2020 will be provided two days prior to November 2, 2020, where the unit members shall provide a 30-minute synchronous (live) SEL check in with their students and provide the remainder of required daily instructional minutes asynchronously (time value instruction). The remainder of these two days
shall be uninterrupted unit member time for purposes of preparing classrooms for reopening for the Small Group Instructional Program on November 2, 2020. Unit Members shall have access to their classrooms at the beginning of the work day. AGREED

Unit members shall continue to deliver daily instruction via and according to the Distance Learning model until such time it is deemed safe to reopen, unless assigned to the Small Group Instructional Program. AGREED

Unless assigned to the Small Group Instructional, unit members shall provide a 30-minute synchronous (live) SEL check in with their students two days prior to reopening (dates to be determined) for the Hybrid Program and provide the remainder of required daily instructional minutes asynchronously (time value instruction). The remainder of these two days shall be uninterrupted unit member time for purposes of preparing classrooms for reopening. AGREED

The instructional model and program shall be decided by the District and may vary by school site and grade level. If the District determines changes are necessary to the instructional-related provisions in this MOU during its term, it will provide notice to the Association and negotiate the impacts and effects if any. AGREED

1.1. Compensation and Employee Benefits
Unit Members available to work during the term of this MOU shall continue to receive their full compensation and benefits except in circumstances where employees exhaust available leaves pursuant to the collective bargaining agreement applicable provisions of the Federal Families First Coronavirus Response Act (FFCRA – which expires December 31, 2020) and/or any other provisions provided by law. If extracurricular duties can and are performed, Unit Members shall continue to receive stipends and/or additional pay, as provided for under the collective bargaining agreement. AGREED

1.2. DEFINITIONS

1.3. “Face Coverings” – cloth face coverings or masks as recommended by federal, state, and local public health guidance. AGREED

1.4. “Hand Sanitizer” – CDC recommended and FDA approved hand sanitizer. AGREED

1.5. “Personal Protective Equipment” – this refers to equipment that is used to limit or prohibit the transmission or infection of COVID-19 from person to person. It is also commonly referred to as Essential Protective Equipment or Essential Protective Gear and includes face coverings, mask, face shields, neck guards, barriers, gloves, goggles, etc., AGREED

1.6. “Physical Distancing” – also known as social distancing to help decrease the spread of the virus by increasing the space between people as defined by applicable public health authorities (currently at least six (6) feet). AGREED

1.7. “Distance Learning” – as defined by Education Code 43500 means instruction in which the student and instructor are in different locations. Students receive both synchronous (live) and asynchronous (time value) instruction provided by a certificated employee in a Distance Learning program. AGREED

1.8. “Hybrid Program” – means instruction in which students are assigned to a teacher to attend in-person learning as part of a stable classroom group (Group A) while another group of students to attend in-person learning at a different time, as part of a stable classroom group (Group B). Students designated for distance learning only will remain in a distance learning group (Group C)
and receive their live virtual instruction at a separate time during the instructional day. During the time when one group receives in-person instruction, the other groups will participate in asynchronous instruction provided by the teacher. Live streaming of in-person instruction shall be at the discretion of the unit member and with agreement from the site administrator. Each stable classroom group shall not exceed appropriate social distancing guidelines within the confines of each particular classroom/learning environment. AGREED

1.9. “Small Group Instructional Program” – means instruction in which a stable cohort of students assigned to a teacher attend in-person. Each stable cohort shall not exceed appropriate social distancing guidelines within the confines of each particular classroom/learning environment in accordance with the Guidance Related to Cohorts issued by the CDPH on August 26, 2020 and Updated on September 4, 2020 (including any future revisions). The Small Group Instructional Program may also be implemented to provide enrichment and/or intervention services to disengaged or at-risk students. Those services shall be provided by other support personnel and/or certificated volunteers. AGREED

2.1 PERSONAL PROTECTIVE EQUIPMENT (“PPE”)
2.2 The District shall provide face coverings to all unit members and students for every day that unit members or students are required to report to school sites. A clear face shield and a plexiglass barrier shall be provided to each unit member upon request. AGREED

2.3 In-lieu of using District-provided PPE, unit members may bring their own PPE so long as the PPE complies with public health guidelines and provides equivalent protection to the PPE provided by the District. AGREED

2.4 Unit members shall not be required to bring their own PPE, and no unit member shall be disciplined or evaluated negatively for not bringing their own PPE. AGREED

Face Covering Requirements
2.5 Face coverings shall be worn over the nose and mouth by all individuals on a school campus. This applies to all employees, all students in grades TK - 8, and any visitors on campus over two years of age. A teacher who is teaching classes from their classroom on site does not have to wear a face mask while alone in their classroom. The District shall develop and share with staff a plan to deal with individuals who are not in compliance with the face covering requirements. AGREED

2.5.1 Face coverings shall not be required for students or employees if there is a medical or behavioral contraindication verified in writing from a medical professional or behavioral specialist. In the event an employee cannot wear face coverings due to a verified medical condition, the parties will attempt to accommodate the employee through the interactive process. AGREED

2.5.2 For health and safety reasons, students who refuse to wear a mask in a classroom setting shall not be returned to the classroom setting for the remainder of the in-person instructional day. This is to prevent possible exposure to other students and employees. Prior to removal from the in-person instructional day, the teacher and administrator shall attempt to first remedy the non-compliance utilizing positive behavior reinforcement and/or other behavioral corrective strategies. The student will be allowed to return for in-person instruction the following day. Students who are habitually non-compliant with wearing a face covering will go through the interactive process led by the site administrator to determine an appropriate accommodation. AGREED

2.5.3 In cases where students have a documented medical reason for NOT wearing a mask,
parents, principals, teachers, and nurses will work collaboratively to address additional needs for protection of staff and students, to determine an appropriate accommodation which may include moving the student to a distance learning setting. **AGREED**

**Hand Washing Requirements**

2.6 The Parties recognize that frequent hand washing for a minimum of 20 seconds minimizes the spread of COVID-19. **AGREED**

2.7 All individuals shall be required to wash their hands or use medically effective hand sanitizer upon entering district sites and every time a classroom is entered. **AGREED**

2.8 The District shall comply with the following hand washing requirements:

2.8.1 The District will provide each school site, classroom, and non-classroom workspace with hand washing/hand sanitizing supplies for regular daily use. **AGREED**

2.8.2 Hand sanitizer or portable hand washing stations shall be provided at each ingress and egress point on a school campus. **AGREED**

2.8.3 All hand washing/hand sanitizing supplies noted above or otherwise provided shall be checked and restocked as needed and prior to the beginning of each day that staff or students are on campus. **AGREED**

3.0 **HEALTH GUIDELINES AND ORDERS**

3.1 The District will follow public health directives and agree to meet as soon as possible with the association to negotiate the impact and effects of any revisions or updates to the guidelines on unit members’ working conditions. **AGREED**

**Physical Distancing:**

3.2 The District shall ensure minimum physical distancing (currently at least six (6) feet) between all employee/student workspaces, to the extent practicable. **AGREED**

3.2.1 All workspaces shall be measured and marked to maintain the physical distancing requirement prior to the start of the Small Group Instructional Program or Hybrid Program: The District shall be responsible for measuring and marking as described above. **AGREED**

3.3 Time spent in proximity of less than six (6) feet between individuals shall be minimized to the extent possible, generally no more than ten minutes. **AGREED**

3.4 The District shall provide a plan for physical distancing in classrooms per school site, which may include:

3.4.1 Arranging teacher and other staff seating six feet away from student seating.
3.4.2 Arranging student seating six feet apart.
3.4.3 Marking classroom floors to promote distancing or arranging seating in a way that minimizes face-to-face contact
3.4.4 Designating routes for ingress and egress at sites, using as many entrances as feasible
3.4.5 Minimizing sharing of objects and equipment between students. Materials or equipment that must be shared should be sanitized between each classroom group use.
3.4.6 Implementing one-way directional movement where possible.
3.4.7 Designating an isolation location for employees and students who develop COVID-19 symptoms at school. **AGREED**

3.5 The District shall provide a plan for physical distancing in shared areas per each school site which shall include:

3.5.1 Making arrangements for teachers to make/receive classroom copies of materials in a safe way. **AGREED**

3.5.2 Appropriate signage indicating appropriate measures for storing, retrieving, heating and consuming lunch that complies with safety measures as described throughout this document. **AGREED**

3.5.3 Signs for each restroom with more than one stall that indicates occupied/unoccupied. **AGREED**

3.5.4 Each bathroom shall be stocked with CDC recommended and FDA approved hand sanitizer that is refilled on a regular basis. **AGREED**

3.5.5 When students need to be supervised by someone other than the classroom teacher, that other employee shall supervise from outside the classroom unless extenuating circumstances require that they enter the classroom. **AGREED**

3.6 Unit members will actively participate in the physical distance set up for their assigned classrooms/learning spaces in preparation for the Small Group Instructional Program or Hybrid Program. Unit members shall not be required to move any classroom furniture. **AGREED**

**Meetings and Gatherings:**

3.7 Meetings, Professional Development and gatherings shall be conducted in virtual modalities to the extent possible. In person meeting attendance is voluntary. **AGREED**

3.8 During Hybrid and Small Group Instructional models, the District shall not require in-person staff meetings or professional development if the District cannot ensure appropriate PPE and a minimum of six (6) feet of physical distance between all employees for the duration of the meeting. **AGREED**

3.9 In the event an in-person meeting is held, all physical distancing requirements outlined in this MOU, and all safety and health guidelines in accordance with all applicable federal, state, and local mandates as well as Board of Education policies and directives will be followed. **AGREED**

3.10 Unit members who are approved to participate in Distance Learning only teaching (Section 4.3) shall have the option to participate in meetings remotely. **AGREED**

3.11 In no event will any meeting or gathering exceed the number of individuals allowed by applicable health directives. **AGREED**

3.12 Large in-person gatherings are prohibited. **AGREED**

3.12.1 Back-To-School Night, parent/teacher conferences, school assemblies, and Promotion meetings or ceremonies shall be conducted virtually for the 2020-2021 school year unless mutually agreed upon by the Parties. **AGREED**

3.13 School staff shall limit the number of in-person visits to classrooms, work spaces, common areas, or the school office in order to minimize the spread of the illness. Only the assigned unit member, other assigned personnel, and assigned students will be in a classroom during work hours, and cleaning of the classroom will take place after 4:00 pm. Unit members must arrange with their site administrator the need to be present in their classroom additional time beyond 4:00 pm for additional professional obligations (i.e., IEPs). **AGREED**

**Cleaning and Disinfecting:**

3.14 The District shall ensure that all classroom spaces, restrooms, common spaces, and workspaces
are cleaned and disinfected daily, including but not limited to desks, doorknobs, light switches, faucets, and other high touch fixtures, using the safest and most effective disinfectant necessary, as recommended by federal, state, and/or local health officials. AGREEED

3.15 Daily cleaning and disinfecting shall be done by trained custodial personnel. AGREEED

3.16 Certificated unit members shall not be required to perform daily cleaning and disinfecting except for personal property or items. AGREEED

Health Screening, Testing, Notification, and Contact Tracing

3.17 Written procedures for daily self-screening will be communicated to students, employees, and visitors daily prior to entering school. AGREEED

3.17.1 All unit members will be trained on these self-screening protocols and procedures and required to utilize them daily. AGREEED

3.18 All unit members are required to conduct a daily COVID-19 self-assessment via a district approved passive screening app or web based tool prior to coming to work and shall not report for duty in person if they present symptoms related to COVID-19 and/or a temperature of 99.5 degrees or higher. AGREEED

3.19 All unit members will be required to undergo a daily temperature scanning upon reporting to work and prior to entering their assigned worksite. AGREEED

3.20 Unit members who report to work with any symptoms consistent with COVID-19, and unit members who have had close contact with a person with COVID-19, shall be sent home. AGREEED

3.21 Employees who are sick are expected to remain home and shall not be permitted on a District site while sick. The employee will contact their immediate supervisor and/or HR Department regarding their illness as well as report their absence in the district’s employee attendance reporting system. AGREEED

3.22 Upon notification that an employee has been infected with COVID-19, the District shall initiate contact tracing procedures as directed by the Ventura County Public Health Department. The District shall notify the Association President of the site where the infected person works during the suspected incubation/active infection period unless directed otherwise by the Ventura County Health Department. AGREEED

3.23 Bargaining unit members shall periodically undergo testing for COVID-19, as testing capacity permits and as practicable. All District employees will be tested over a two-month period, where 25% of employees are tested every two weeks, or 50% every month to rotate testing of all employees over time. Testing shall be provided through either an at home testing kit or on site testing mobile unit. AGREEED

4.0 INSTRUCTIONAL PROGRAMS

4.1 Distance Learning Program

4.1.1 The District will implement a Distance Learning program district-wide starting August 31, 2020. The implementation of the Distance Learning instructional program shall be in alignment with the provisions of the Distance Learning MOU adopted on September 30, 2020 and in compliance with state laws and guidelines (SB98, AB77). AGREEED

4.1.2 Teaching Assignment

4.1.3 Upon the switch to a Hybrid Program or Small Group Instructional Program, the District will continue to offer 100% distance learning to students/families who request that model consistent with provisions of SB 98 and Education Code 43503. Unit members may be assigned
to 100% distance teaching assignments on a case by case basis as follows and in keeping with the guidelines of the Interactive Accommodations Process:

4.1.3.1 Verified medical documentation for an accommodation due to increased risk of severe illness from COVID-19 for the employee. **AGREED**

4.1.4 There is no guarantee that a unit member who meets the criteria and requests 100% Distance Teaching will be placed in such an assignment. However, the interactive accommodations process shall continue for a Unit Member who is not placed in a 100% Distance Teaching assignment. **AGREED**

4.1.5 At the conclusion of the 2020-21 school year, unit members working in a 100% Distance Learning remote work assignment shall return to their previous school site. **AGREED**

4.2 **Hybrid Learning Model of Instruction**

4.2.1 Should the District have state or county approval to reopen, the District shall reopen with a Hybrid Program three weeks after the county has been placed in the less restrictive Tier (Red Tier) according to state and local guidelines. **AGREED**

4.2.2 The Hybrid Learning Model allows for students assigned to a teacher to attend in-person learning as part of a stable classroom group (Group A) while another group of students to attend in-person learning at a different time, as part of a stable classroom group (Group B). Students designated for distance learning only will remain in a distance learning group (Group C) and receive their live virtual instruction at a separate time during the instructional day. During the time when one group receives in-person instruction, the other groups will participate in asynchronous instruction provided by the teacher. Live streaming of in-person instruction shall be at the discretion of the unit member and with agreement from the site administrator. Each stable classroom group shall not exceed appropriate social distancing guidelines within the confines of each particular classroom/learning environment. **AGREED**

4.2.3 Hybrid Learning (Return to In-Person Instruction) Instructional Schedules - Appendix A

4.3 **Small Group Instructional Model**

4.3.1 The District will implement a Small Group instructional Model beginning on November 2, 2020, in accordance with the CDPH Guidance Related to Cohorts Issued August 26, 2020 and Updated September 4, 2020 (including any future revisions). **AGREED**

4.3.2 The Small Group Instructional Program may include enrichment and/or intervention services to disengaged or at-risk students. Those services shall be provided by other support personnel and/or certificated volunteers. **AGREED**

4.4 **Daily Instructional Minutes and Requirements**

4.4.1 According to Education Code 43501 as amended by SB98, the minimum daily instructional minutes for grades TK (180 daily minutes), 1-3 (230 daily minutes), and 4-8 (240 daily minutes), shall be in effect for the 2020-2021 school year. These daily instructional minutes shall be met through a combination of synchronous and asynchronous instruction. **AGREED**

4.4.2 When providing instruction (whether it be through a Distance Learning Program, Hybrid Learning Program, or Small Group Instructional Program), academic content, coursework, independent work, assignments, projects, synchronous instruction, asynchronous instruction, and live interaction will meet the daily instructional minutes per grade level identified in Section **AGREED**

4.4.3 Bargaining unit members shall be responsible for planning appropriate standards-based instruction; responding to parents and students in a timely manner, supporting diverse learners, building rapport and connections with students, regularly monitoring student work completion and participation, completing required assessments, providing students feedback, and reporting
non-participation to the site administrator for additional outreach and follow-up. **AGREED**

4.4.4 Instruction should include content that requires student interaction with their teacher/classmates, content that engages a student in making a response, content that engages students in a visual way, and provides the bargaining unit member opportunities to provide the student encouragement and feedback. **AGREED**

4.4.5 Bargaining unit members shall document daily participation for each pupil on each school day, in whole or in part, in which the student participates in the Distance Learning Program or Hybrid Learning Program. A pupil who does not participate in distance instruction when assigned to do so shall be documented as absent by the teacher. Evidence of daily student participation in distance instruction or hybrid instruction shall include the following:

4.4.5.1 evidence of participation in online activities
4.4.5.2 completion of regular assignments and/or assessments; and/or
4.4.5.3 contacts between bargaining unit members and pupils or parents or guardians. **AGREED**

4.4.6 Teachers must complete a weekly engagement record for each pupil documenting synchronous or asynchronous instruction for each whole or partial day that a student participates in instruction under the Distance Learning or Hybrid Learning Program, verifying daily participation, and tracking assignments (i.e. Google Classroom Assignments, Google Docs, Slides, SeeSaw Assignments and/or Lesson Plans, Live or Online Class Meetings) **AGREED**

4.4.7 Teachers must record their instructional minutes and lessons each day for each whole or partial day that a student participates in instruction under the Distance Learning or Hybrid Learning Program, as a means to certify the time value of assignments as required under Education Code section 43502(e)(2) (i.e. Class Schedules/Bell Schedules with required synchronous and asynchronous instructional minutes, Lesson Plans). **AGREED**

5.1 DAYS AND HOURS

Classroom Preparation Days

5.2 Prior to the first day of transition into the Hybrid Learning program, unit members assigned to the Hybrid Learning Program shall be provided two (2) work days for the purpose of transitioning. On these designated work days, students will receive a 30-minute SEL (social emotional learning) check in for purposes of meeting the requirement of daily synchronous (live) instruction with the remaining instructional day requirements being met through asynchronous (time value) instruction. The remainder of these two (2) days shall be uninterrupted time for the unit member to prepare and plan for the transition to the Hybrid Program. For those designated work days, Unit Members shall have access to their classrooms at the beginning of the work day. **AGREED**

5.3 After implementation of the Hybrid or Small Group Instructional Program, staff meetings shall be held weekly on Mondays from 12:30 - 1:30. **AGREED**

5.4 Professional Learning Time (PLT) shall take place each Monday from 1:30-3:00 pm according to the following schedule (Appendix B):

- one week RioStrong/Site PD
- one week of teacher collaboration. (The District and Association shall mutually agree on a form that records agenda and minutes of collaboration time to be submitted to the site administrator within 48 hours of the completion of collaboration time.)
- two weeks of teacher preparation **AGREED**
5.5 Full-Time Middle school teachers will be provided the time equivalent to one prep period per day. AGREED

5.6 On all established minimum days including those identified in the Hybrid Model, Small Group Instructional Model and the 2020-2021 Academic Calendar, all students will attend distance learning in the morning, regardless of their assigned group or cohort. AGREED

5.7 Previously established minimum days will remain as identified in the academic calendar and shall not be included in the PLT rotation. AGREED

Adjunct Duties, Committee Assignments, or Extra Duty Work

5.4 Adjunct duties, committee assignments, or extra-duty positions shall be performed in a virtual setting to the best extent possible. In the event such duties, assignments, or positions cannot be reasonably performed in a virtual setting and cannot ensure physical distancing requirements or public health directives regarding large group gatherings, they shall be cancelled. In the event of a cancellation, the employee shall be paid the prorated amount for the assignment. AGREED

6.1 LEAVES

6.2 Families First Coronavirus Relief Act (FFCRA expires December 31, 2020)
The District shall apply leaves consistent with the Collective Bargaining Agreement and Rio School District Policies. In addition to the foregoing, unit members shall have access to any additional leave for which they are eligible pursuant to any modifications to state and/or federal leaves recently enacted to address the Coronavirus pandemic. AGREED

7.0 EVALUATION

7.1 For the 2020/2021 school year, evaluation of unit members shall be limited to non-permanent unit members (temporary and/or probationary). Unit members may be evaluated by their site administrator in person or through Distance Learning and their learning management platform. AGREED

7.2 Non-permanent unit members designated for evaluation shall be notified in writing within the first 30 calendar days for the school year or assignment to that work location. This notification will include the name of his or her evaluator. AGREED

7.3 Non-permanent unit member observations shall take place between November 1, 2020 – December 17, 2020 (Cycle 1) and January 11, 2021 – February 28, 2021 (Cycle 2). AGREED

7.4 Non-permanent (Temporary and Probationary) unit members will be evaluated through virtual classroom and/or Hybrid Program lesson observations. The evaluator will utilize the approved evaluation forms as outlined in the RTA CBA. AGREED

7.5 The evaluation cycle for all permanent unit members shall be delayed by one year. AGREED

8.0 COVID-19 EXPOSURE AND SCHOOL SITE CLOSURE

8.1 Unit members who exhibit symptoms of COVID-19 are required to remain home and shall not be permitted on a District site. AGREED
8.2 The District will work with the Ventura County Department of Public Health to ensure that all staff being quarantined are given resources on how to properly quarantine and access medical care if illness manifests itself. **AGREED**

8.3 The District shall determine whether a school shall be open or closed and shall communicate any and all decisions about closures and re-opening to all bargaining unit members at a school site or district wide as appropriate. Such communication shall be by email or by telephone. RTA Leadership shall be notified prior to student and/or public notification. **AGREED**

9.0 TRAINING
9.1 Consistent with federal, state, and local public health officer guidelines, all staff shall be trained in COVID-19 safety and health protocols. **AGREED**

9.2 The District shall provide appropriate software and training for bargaining unit members required to engage with students in a virtual setting as part of distance learning. The training for these programs will take place during the workday. **AGREED**

10.0 ACCOMMODATION
10.1 The Parties acknowledge that the interactive accommodation process may be required to make work safe for employees with health conditions that heighten the risk of severe outcomes with COVID-19. **AGREED**

10.2 The District will utilize the interactive accommodations process to address accommodation requests from employees due to COVID-19 related concerns. **AGREE**

11.0 ACCESS LIMITATIONS AND ASSOCIATION RIGHTS
11.1 The District shall develop and implement a plan to minimize access to school sites by non-essential visitors, facility use permits, and volunteers. Maintenance work shall be performed outside of school hours. Unit members shall be notified if maintenance/construction work needs to be completed while they are in the classroom. **AGREED**

11.2 Representatives from the Association, including Association leaders, the California Teachers Association, and the National Education Association, shall be granted access to District worksites. **AGREED**

12.0 DURATION
12.1 The Parties share joint interests in keeping communications open and working collaboratively for the benefit of students, staff, parents, and the District community as events continue to unfold during the pandemic. **AGREED**

12.2 The District and the Association agree that either party may notify the other party in writing regarding the immediate re-opening of negotiations relative to any article within this MOU at any time during the duration of this agreement. **AGREED**

12.3 This MOU shall expire in full without precedent on June 30, 2021 unless extended by mutual written agreement of the Parties. **AGREED**
Tentatively Agreed to on December 16, 2020 pending ratification by the District and the Association.

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### 6 - 8 RDV/RV Hybrid Model Schedule (Unit Member Detailed Schedule)

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### Six Week Rotation

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# 6-8 RDS/REAL Hybrid Model Schedule (Unit Member Detailed Schedule)

## 7 Week Rotation

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### Week 6

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<tr>
<td>9:40 - 10:15</td>
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### Week 7

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Rio del Sol
# 7 Week Rotation

## Week 1

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## Week 7

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### RSD TK 8 Hybrid Schedules for In Person Learning

#### TK - 5 Hybrid Schedule for In-Person Learning

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</thead>
<tbody>
<tr>
<td>9:30-11:30</td>
<td>Distance Learning (all cohorts, A, B, and C)</td>
<td>Distance Learning (Cohorts B and C)</td>
<td>Distance Learning (Cohorts B and C)</td>
<td>Distance Learning (Cohorts A and C)</td>
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<td>12:30 - 2:30</td>
<td>In Person Instruction Cohort A</td>
<td>In Person Instruction Cohort A</td>
<td>In Person Instruction Cohort B</td>
<td>In Person Instruction Cohort B</td>
<td>In Person Instruction Cohort B</td>
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</tbody>
</table>

Parents who elect to keep their student in distance learning only will be assigned to cohort C and receive all instruction in the morning for two hours. EL students will receive an additional 30 minutes for ELD instruction in the morning.

Parents who elect to send their child for in person instruction will be assigned to a stable cohort and attend two days a week for two hours in the afternoon. The other three days they will receive their instruction via distance learning.

#### 6 - 8 Hybrid Schedule for In-Person Learning

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</thead>
<tbody>
<tr>
<td>9:00-11:20</td>
<td>Distance Learning (all students)</td>
<td>Distance Learning (all students)</td>
<td>Distance Learning (all students)</td>
<td>Distance Learning (all students)</td>
<td>Distance Learning (all students)</td>
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<tr>
<td>1:00 - 3:00</td>
<td>In Person Instruction Cohort A</td>
<td>In Person Instruction Cohort B</td>
<td>In Person Instruction Cohort C</td>
<td>In Person Instruction Cohort C</td>
<td>In Person Instruction Cohort C</td>
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</table>

Parents who elect to keep their student in distance learning only will continue with their distance learning schedules in the mornings. The revised version of these schedules will be shared with parents prior to the commencement of the Hybrid Schedule for In-Person Learning.

Parents who elect to send their child for in person instruction will be assigned to a stable cohort and attend one day a week for two hours in the afternoon, in addition to their daily distance learning schedule in the mornings.
RSD Special Education Small Cohorts Schedules  
(FINAL - 10/30/2020)

Preschool:  
Monday: PD, planning, collaboration, etc. all day

Tuesday through Friday in person instruction, daily in two cohorts

9:00-11:00 In person

12:30- 2:30 In person (Exception is at Rio Rosales and Rio del Mar where more students wish to remain virtual; subject to change as initial eligibility/placement is completed and/or parents change their preference from virtual to in-person).

All students will be provided asynchronous work for the remainder of their preschool IEP minutes.

Unit Members may allow students wishing to remain virtual to sign in virtually during circle time of the in person instruction, have a weekly 30 minute check-in with teachers, and be provided asynchronous work for the remainder of the student’s IEP minutes. Simultaneous instruction through streaming and in-person instruction shall be up to the individual Unit Member.

<table>
<thead>
<tr>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday</th>
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</thead>
<tbody>
<tr>
<td>Teacher Prep, Collaboration, IEPs, Planning.</td>
<td>9:00-11:00 Direct live instruction</td>
<td>9:00-11:00 Direct live instruction</td>
<td>9:00-11:00 Direct live instruction</td>
<td>9:00-11:00 Direct live instruction</td>
</tr>
<tr>
<td>11:00-11:55 Prep, check-in with virtual students</td>
<td>11:00-11:55 Prep, check-in with virtual students</td>
<td>11:00-11:55 Prep, check-in with virtual students</td>
<td>11:00-11:55 Prep, check-in with virtual students</td>
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</tr>
<tr>
<td>12:30- 1:30 Staff Meeting</td>
<td>12:30-2:30 Direct live instruction</td>
<td>12:30-2:30 Direct live instruction</td>
<td>12:30-2:30 Direct live instruction</td>
<td>12:30-2:30 Direct live instruction</td>
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<tr>
<td>PD/Collab. Per district calendar</td>
<td>2:30- 3:30 Collaboration, Curriculum/Instructional Design Student Feedback Other Support Services</td>
<td>2:30- 3:30 Collaboration, Curriculum/Instructional Design Student Feedback Other Support Services</td>
<td>2:30- 3:30 Collaboration, Curriculum/Instructional Design Student Feedback Other Support Services</td>
<td>2:30- 3:30 Collaboration, Curriculum/Instructional Design Student Feedback Other Support Services</td>
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<tr>
<td>Time</td>
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<td>PLAY OUTSIDE BATHROOM - GO BACK OUTSIDE</td>
<td>PLAY OUTSIDE BATHROOM - GO BACK OUTSIDE</td>
<td>PLAY OUTSIDE BATHROOM - GO BACK OUTSIDE</td>
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<td>PLAY OUTSIDE BATHROOM - OUTSIDE HOME</td>
<td>PLAY OUTSIDE BATHROOM - OUTSIDE HOME</td>
<td>PLAY OUTSIDE BATHROOM - OUTSIDE HOME</td>
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<tr>
<td>11:10-11:30</td>
<td>TEACHER 1:1/SMALL GROUP VIRTUAL GOAL WORK</td>
<td>TEACHER 1:1/SMALL GROUP VIRTUAL GOAL WORK</td>
<td>TEACHER 1:1/SMALL GROUP VIRTUAL GOAL WORK</td>
<td>TEACHER 1:1/SMALL GROUP VIRTUAL GOAL WORK</td>
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<td>DISINFECTING MATERIALS AND SET UP FOR PM</td>
<td>DISINFECTING MATERIALS AND SET UP FOR PM</td>
<td>DISINFECTING MATERIALS AND SET UP FOR PM</td>
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<td>11:30-12:30</td>
<td>LUNCH + BREAK</td>
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<td>Learning Activities (30-60 min)</td>
<td>LEARNING ACTIVITIES (Boom cards, backpacks, Starfall, ABC Mouse)  LEARNING ACTIVITIES (Boom cards, backpacks, Starfall, ABC Mouse)  LEARNING ACTIVITIES (Boom cards, backpacks, Starfall, ABC Mouse)  LEARNING ACTIVITIES (Boom cards, backpacks, Starfall, ABC Mouse)</td>
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TK-5:
9:00-11:00 Whole group virtual instruction on Monday/ PD, planning, collaboration Monday afternoon

9:00-11:15 In person Instruction taking place Tuesday through Friday

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<tr>
<th>Monday</th>
<th>Tuesday</th>
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<tr>
<td>9:00-11:00 Virtual</td>
<td>9:00-11:15 Direct live instruction</td>
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<td>12:30-1:30 Staff Meeting</td>
<td>12:30-2:45 Virtual instruction</td>
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<td>1:30-3:30 PD/Collab. Per district calendar</td>
<td>2:45-3:30 Teacher Prep</td>
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Change three Rio Strong PD dates into teacher preparation: January 4, 2021, March 8, 2021, and May 3, 2021 *(In the event the district remains in a distance learning only model, the previously agreed upon PLT calendar dated 10/05/2020 shall be implemented). AGREED - applies to all Unit Members*

On Minimum Days scheduled in the 20-21 Academic Calendar all instruction shall be held virtually during the morning session. AGREED - applies to all Unit Members

Unit members may elect to request one sub day per month to utilize for teacher preparation. The following conditions shall be met:

- No more than two requests (maximum of two) for a sub day shall be considered on any given day;
- The unit member must make their request one week in advance and have prior approval from their site administrator;
- If the district is unable to find a sub for the date requested, a different date shall be selected.
• If on the day of the request, the sub cancels, the unit member shall report to their assignment as scheduled and request a different date for their teacher preparation day. AGREED - applies to TK - 5 Special Education Unit Members in a self-contained setting
RSD Student Protocols for Face Coverings (Special Education)

I. Creation of More Specific Protocols to Address Students Who Do Not Comply with Face Covering Requirements

The District agrees to modify the existing protocols to address students who do not wear a face covering while on campus. The protocols will include specific intervention steps for teachers, site administration and District administration to address these situations. In order to maintain the integrity of the learning environment the new protocol will provide a two-week timeline (rather than six weeks) of positive reinforcement interventions, followed by an (addendum) IEP meeting to discuss possible changes needed in the IEP. The specific protocols are below:

A. Daily Teacher Interventions

Pre-Intervention Strategies: The teacher shall implement daily positive reinforcement interventions such as social stories, teaching and reinforcing requests for face covering breaks, classwide reward systems for consistent face covering compliance, classwide/individual review of behavioral expectations for face coverings, and/or individual reinforcers based on student motivators.

Step 1: The teacher shall give the student a verbal reminder to put their face covering on. After two verbal reminders and no compliance, move to Step 2.

Step 2: The teacher shall provide the student with a face covering break outside with the support of an instructional assistant. If the student is not compliant after ten minutes, move to Step 3.

Step 3: The teacher shall notify the office that the student has reached Step 3.

Step 4: On any day a student reaches Step 3, the teacher shall contact the student’s parent to discuss the concerns with face covering compliance, share the steps they have taken to attempt to remedy the situation and get the student to comply, and discuss possible resolutions. The teacher shall document the communication with the parent in SIRAS.

If at any point the student’s behavior becomes extreme as it relates to the attempts to get the student to comply with wearing a face covering (for example: hitting, spitting, biting, etc.), the teacher may send the student to the office for site administrator interventions.

If no progress is made towards compliance with the student wearing a face covering over the two-week period, an (addendum) IEP will be convened to discuss possible changes needed in the IEP. Depending on the severity of the situation, the case manager, site administrator and/or designee may schedule the (addendum) IEP prior to exhaustion of the two-week period.
B. Site Administrator Interventions

Step 1: The site administrator and/or designee shall ensure that the daily screening protocols are being implemented and followed and the students, upon entry to campus, are wearing a face covering.

Step 2: Upon notification that a student has reached Step 3 of the daily teacher interventions, the site administrator and/or designee shall have the student complete work outside with the support of an instructional assistant (while 6 feet apart) until the student is compliant with face covering protocols. For inclement weather, the student and IA may work in an alternative space (empty classroom, MPR, etc.) with appropriate PPE. The site administrator and/or designee may consider other alternative solutions based on the severity of the situation. A child shall only be returned to a classroom setting when the child can comply with safety protocols.

Step 3: Upon notification that a student has reached Step 3 of the daily teacher interventions, the site administrator and/or designee shall conference with the teacher before the end of the day to discuss prior interventions implemented, parent communication, and potential next steps/strategies for improved student compliance with wearing a face covering.

Step 4: The site administrator and/or designee shall check in with the teacher daily on status or progress and maintain a daily written log of communications with the teacher and/or their observations of student behaviors.

Step 5: The site administrator and/or designee shall communicate with the parent (phone call, parent conference, etc) of the student who is struggling with wearing a face covering to clearly communicate the expectations for wearing a face covering, the steps the teacher has taken to attempt to remedy the situation, and communicate the potential outcomes in the event the student is unable to make progress toward compliance with wearing a face covering. The site administrator and/or designee shall document the communication with the parent in Q.

Step 6: The site administrator and/or designee shall notify the Director of Pupil Personnel Services and/or designee in the event additional support is needed.

If no progress has been made towards compliance during the two-week period of daily teacher interventions, the site administrator and/or designee shall work with the teacher and IEP team, including district behavior specialists, to schedule the (addendum) IEP. Depending on the severity of the situation, the case manager, site administrator and/or designee may schedule the (addendum) IEP prior to exhaustion of the two-week period.
C. District Administrators

Notification of Mask Wearing Requirements

A. Parents

The District will provide written documentation to all parents informing them of the District’s requirement that all students, parents, employees and visitors wear a face covering while on District property.

Separately, the District will send written notification to the parents of all students who currently attend instruction on campus, reminding them of the District’s face covering requirements. This notification will outline the procedures the District has adopted to address students who remove their face covering, refuse to wear their face covering or who cannot wear a face covering while on campus. The notification will request that parents of children who have a medical condition excusing them from wearing a face covering promptly notify and provide a medical note documenting the restriction to the Pupil Personnel Services Department. The notification will also inform parents that students who refuse to comply with the District’s face covering requirements after two-weeks of interventions (as described in the notification) from teachers and administration will be asked to attend a meeting with the District to discuss a possible resolution.

C. Employees

The District will provide written documentation to all employees informing them of the District’s requirement that all students, parents, employees and visitors wear a face covering while on District property. This notification will outline the protocols adopted to address students who remove their face covering, refuse to wear their face covering or who cannot wear a face covering, while on campus. The notification will specifically outline the duties of district employees in these situations, and will outline a step by step procedure.

D. Students

Teachers will remind students of all COVID related health and safety requirements, including face covering requirements, on the first day of instruction each week. Students will be informed of possible consequences for failing to abide by health and safety requirements.

II. Routine Meetings between District Administration and RTA to Discuss COVID Related Matters

COVID matters and/or concerns related to safety and health requirements shall be a standing agenda item on the monthly EERC meeting held between the District and RTA. In addition, if additional meetings are needed to discuss safety and health requirements and/or concerns related to COVID, either party may request a meeting.
**Agenda Item Details**

Meeting: Mar 17, 2021 - RSD Regular Board Meeting

Category: 9. Discussion/Action

Subject: 9.11 RSD COVID Safety Plan (COVID Prevention Plan and School Guidance Checklist)

Access: Public

Type: Action

Recommended Action: It is recommended the board take action and approve the district's COVID safety plan as presented.

Goals: Goal 3 - Create welcoming and safe environments where students attend and are connected to their school

**Public Content**

Speaker: Carolyn Bernal

Rationale:

The district in collaboration with the Ventura County Office of Education has developed and completed the district's COVID safety plan which is composed of two parts: The COVID PP (Prevention Plan) and the School Guidance Checklist.

Both components together make up the district's COVID Safety Plan. It is compliant with CalOSHA regulations and requirements as well as incorporates recommendations from the CDC, CDPH and VCPH.

The COVID Safety Plan is required to be posted on the district's website prior to reopening schools for in-person learning for all grades.

It does not require approval from Dr. Robert Levin with Ventura County Public Health at this time since the district does not intend to reopen for in-person instruction until the county is in the Red Tier (would only require approval if reopening while still in the Purple Tier).


**Administrative Content**

**Executive Content**

https://go.boarddocs.com/ca/rio/Board.nsf/Private?open&login
COVID-19 PREVENTION PROGRAM

COVID-19 Prevention Program (CPP) for Rio School District.

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1. Section 1 - Purpose
   a. In an effort to protect the health and safety of our employees, Rio SD has prepared this COVID-19 Prevention Program ("CPP") intended to provide information related to the prevention of coronavirus, describe procedures and safe practices to keep employees and students safe and to help prevent the spread of coronavirus in the workplace.

2. Section 2 - Scope
   a. This program applies to all employees and contains general prevention and best practices as well as procedures related to COVID-19 in the Rio SD workplace.

Draft 03/08/2021
b. This program does not apply to employees while working from home.

c. This program can also be implemented during a declared outbreak, epidemic, or pandemic of other infection disease for which public health officials have issued guidelines and recommendations.
   1) Including H1N1 influenza (swine flu), H5N1 influenza (avian flu), Norovirus, Methicillin Resistant Staphylococcus Aureus (MRSA) and Tuberculosis

d. This program can help keep staff healthy during an outbreak including during cold and flu season.

3. **Section 3 - Authority and Responsibility**

a. Program Manager
   1) Assistant Superintendent of School and Systems Improvement has overall authority and responsibility for implementing the provisions of this CPP in our workplace.

b. In addition, all site administrators, managers, and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program.

c. Employee Responsibilities
   1) All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment.
   2) Employees must immediately report any symptoms of COVID-19 they experience whether the symptoms developed while at work or elsewhere. Employees must also promptly disclose positive COVID-19 tests.
   3) An employee must stay home if they are sick, follow public health agency guidelines, and contact their supervisor or manager for further instructions.
   4) Employees must cooperate with any investigation related to the onset of illness, date of symptoms, others with whom the employee had close contact, and coronavirus testing among other topics.

4. **Section 4 - Definitions**

a. COVID-19 Case: an employee who:
   1) Has a positive “COVID-19 test” as defined,
   2) Is subject to COVID-19-related order to isolate issued by a local or state health official, or
   3) Has died due to COVID-19, in the determination of a Ventura County Public Health Department or is included in the COVID-19 statistics of Ventura County.

b. COVID-19 Exposure: being within six feet of a COVID-19 case for a cumulative total of 15 minutes or greater in any 24-hour period within or overlapping with the “high-risk exposure period” as defined.
   1) This definition applies regardless of the use of face coverings.
c. COVID-19 Test: a viral test for SARS-CoV-2 that is:
   1) Approved by the United States Food and Drug Administration (FDA) or has an Emergency Use Authorization from the FDA to diagnose current infection with the SARS-CoV-2 virus; and
   2) Administered in accordance with the FDA approval or the FDA Emergency Use Authorization as applicable.

d. High-Risk Exposure Period:
   1) For persons who develop COVID-19 symptoms: from two days before they first develop symptoms until 10 days after symptoms first appeared, and 24 hours have passed with no fever, without the use of fever-reducing medications, and symptoms have improved; or
   2) For persons who test positive who never develop COVID-19 symptoms: from two days before until ten days after the specimen for their first positive test for COVID-19 was collected.

e. Outbreak:
   1) When there are three or more COVID-19 cases in an exposed workplace within a 14-day period, or
   2) A place of employment that has been identified by Ventura County Public Health Department as the location of a COVID-19 outbreak.
   3) An outbreak ends when there are no new COVID-19 cases detected in a workplace for a 14-day period.
   4) For workers’ compensation purposes:
      a) the employer has 100 employees or fewer at a specific place of employment, 4 employees test positive for COVID-19;
      b) If the employer has more than 100 employees at a specific place of employment, 4 percent of the number of employees who reported to the specific place of employment, test positive for COVID-19; or
      c) A specific place of employment is ordered to close by Ventura County Public Health Department (VCPH), the California Department of Public Health (CDPH), the Division of Occupational Safety and Health (Cal/OSHA), or a school superintendent/charter school administrator due to a risk of infection with COVID-19.

f. Major Outbreak: when there are 20 or more COVID-19 cases in an exposed workplace within a 30-day period.
   1) A major outbreak ends when there are no new COVID-19 cases detected in a workplace for a 14-day period.

g. Protective wear includes face coverings and equipment typically considered personal protective equipment

h. Exposed Workplace
1) Any work location, working area, or common area at work, including restrooms, walkways, hallways, aisles, break or eating areas, and waiting areas.

2) The building, store, facility, agricultural field, or other location where a worker worked during the infectious period:
   a) It does not apply to buildings, floors, or other locations of the employer that a COVID-19 case did not enter.

3) Examples: Schools, school buildings, offices, office buildings, maintenance and operations facilities, transportation facilities, and other local educational agency facilities.

5. **Section 5 - System for Communicating**
   a. Rio SD will ask employees to report the following to their supervisor or Human Resources/Personnel:
      1) COVID-19 symptoms,
      2) Possible COVID-19 exposures, and
      3) Possible COVID-19 hazards at the district or school sites.
      4) LEA will not discriminate or retaliate for reporting symptoms, exposure or hazards.
   b. Provide information regarding procedures or policies for accommodating employees with medical or other conditions that put them at increased risk of severe COVID-19 illness.
   c. Provide information to ensure access to COVID-19 testing.
      1) Testing as required by state law, regulation, or state or local public health order, the district or charter school shall inform affected employees of the reason for the COVID-19 testing and the possible consequences of a positive test.
   d. Communicate information about COVID-19 hazards and the employer’s COVID-19 policies and procedures to employees and to other employers, persons, and entities within or in contact with the employer’s workplace.
      1) Give notice of the potential COVID-19 exposure, within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case, to the following:
         a) All employees who may have had COVID-19 exposure and their authorized representatives.
         b) Independent contractors and other employers present at the workplace during the high-risk exposure period.
      2) Effective January 1, 2021,
         a) Rio SD will provide a written notice to all employees, and the employers of subcontracted employees, who were on the premises at the same worksite as the qualifying individual within the infectious period that they may have been exposed to COVID-19, in a manner the employer normally uses to communicate employment-related information.
b) Provide a written notice to the exclusive representative, if any, of employees who have received notification.

c) Notification must include information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.

- FMLA/CFRA (Family Medical Leave Act/California Family Rights Act Leave)
- Available Sick Leave/ Paid Time Off (PTO)
- Negotiated leave provisions
- Workers Compensation

d) Notification must include information on the disinfection and safety plan that the employer plans to implement and complete per the guidelines of the federal Centers for Disease Control.

e) Send notification of a COVID-19 outbreak, as defined by the CDPH within 48 hours, to VCPH the notification must include:

- Names, number, occupation, and worksite of employees who meet the definition in subdivision of a qualifying individual.
- The business address and NAICS code of the worksite where the qualifying individuals work.
- Employer shall continue to give notice to the VCPH of any subsequent laboratory-confirmed cases of COVID-19 at the worksite.
- The notice shall contain the same information as would be required in an incident report in the Cal/OSHA Form 300 injury and illness log unless the information is inapplicable or unknown to the employer.

3) Confidentiality

a) Personal identifying information of COVID-19 cases or persons with COVID-19 symptoms shall be kept confidential. All COVID-19 testing or related medical services provided by the Rio SD shall be provided in a manner that ensures the confidentiality of employees.

- Exception: Unredacted information on COVID-19 cases shall be provided to the VCPH, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law immediately upon request.

b) Ensure that all employee COVID-19 medical records are kept confidential and are not disclosed or reported without the employee's express written consent to any person within or outside the workplace.

- EXCEPTION 1: Unredacted medical records shall be provided to the VCPH, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request.
• EXCEPTION 2: This provision does not apply to records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

e. If a staff member is exposed to COVID-19, they should:
   1) Call in sick, notifying their supervisor/HR
   2) Self-quarantine at home for 14 days
   3) Discuss possible exposure to co-workers

f. When a staff member becomes sick at school or the office:
   1) Staff member should be sent home immediately
   2) Staff member must be rapidly tested and provided instructions while waiting for test results.
   3) Staff member should monitor their health
   4) Call in sick as necessary.

g. Employees that return to work following an illness promptly report any recurrence of symptoms

6. **Section 6 - Identification and evaluation of COVID-19 hazards**
   
a. Rio SD takes seriously its obligation to locate, identify and correct potential COVID-19 hazards in the workplace. The following will be implemented:
   
   1) Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and VCPH related to COVID-19 hazards and prevention.
   3) Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls as outlined in section 12.
   4) Evaluate employees’ potential workplace exposures to all persons at, or who may enter, our workplace.
   5) Conduct periodic inspections using the COVID-19 Inspections form.
      
      a) Inspections will be:
         • Quarterly

b. **Employee Participation**
   
   1) Employees and their authorized employees’ representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards by:
      
      a) Making recommendations for improvement for evaluation and control of COVID-19 hazards.
         • Employees may use their name or remain anonymous.
b) Rio SD has elected to use a labor/management safety and health committee to discuss safety and health including identification, evaluation, and control of COVID-19 hazards

c. Employee screening

1) We screen our employees by:

   a) Taking temperatures upon arrival with non-contact thermometers.
      • face coverings will be used during screening by both screeners and employees

   b) Employees will certify on self-screening app they have not had or done any of the following:
      • Fever above 99.5 degrees in the past 24 hours;
      • Cough or other respiratory symptoms;
      • Other symptoms related to COVID-19,
      • COVID-19 Exposure, as defined,
      • Travel out of the state or country.

   c) Self-screening via smartphone application.

7. Section 7 - Investigating and responding to COVID-19 cases in the workplace

   a. The following procedures shall be taken in advance of a report of a COVID-19 case and after their report to help identify employees who may have been exposed:

      1) To facilitate contact tracing, employees will sign in and out when visiting a department and/or school site that is not their own.

      2) When a report is made of a positive test of symptoms identified by a health care professional, the COVID-19 case will be excluded from the worksite and interviewed to establish:

         a) Dates they have been at the work site

         b) Dates COVID-19 Case tested positive or first experience symptoms

         c) With whom they have been in contact

         d) What other work sites they may have visited
            • Complete VCPH Screening Form

   3) Determine who may have been exposed

      a) Review sign in logs

      b) Consider COVID-19 Case primary worksite

      c) Review report for additional locations
b. Responding to COVID-19 cases
   1) COVID-19 cases and exposed employees and students will be excluded in accordance with sections 14 and 15 of this program.
   2) Notify all staff who have been at the worksite with the qualified individual during the infectious period in accordance with Section 5, System for Communicating.
   3) Offer COVID-19 tests to employees who were exposed at the worksite
      a) Exposed employees
         • Testing provided at no cost to the employees
         • Employees are permitted to go to a testing site during work hours and Rio USD will assist with scheduling as needed
         • All information received in connection with testing and reporting shall be kept confidential except for reports to VCPH as required.
      b) Other employees will be directed to VCPH testing sites.
   4) Investigate whether any workplace conditions could have contributed to the risk of COVID-19 exposure and what could be done to reduce exposure to COVID-19 hazards in accordance with Section 6 of this program.
   5) Hazard correction will occur in accordance with Section 8 of this program and paragraph 16.e.3), if applicable.
   6) Clean and disinfect all areas the qualified individual has been to help prevent the spread of the virus in accordance with paragraph 12.b.6) of this program.
   7) Notification to VCPH will be sent according to paragraph 13.a.1) of this program and paragraph 16.f., if applicable.
   8) Notification to Cal/OSHA will be sent according to paragraph 13.a.2) of this program, if applicable.
   9) All employee COVID-19 Cases will be reported to the workers’ compensation claims administrator, Athens Administrators.
      a) Use the COVID-19 Positive Test Report from the workers’ compensation claims administrator.

8. Section 8 - Correction of COVID-19 hazards
   a. Unsafe or unhealthy work conditions, practices or procedures shall be corrected in a timely manner based on the severity of the hazards.
   b. Hazards shall be corrected according to the following procedures:
      1) When observed or discovered; and
      2) Corrected in a timely manner based on the severity of the hazards
   c. Hazard correction is implemented through:
      1) Maintenance work orders
2) Purchasing of necessary cleaning and sanitizing supplies, restroom supplies, hand sanitizer, and/or sanitizing wipes;

3) Training and instruction

4) Direct, verbal or written communication with employees and when necessary.

9. **Section 9 - Training and instruction**
   a. Training and instruction will include the following:
      1) Rio SD COVID-19 policies and procedures to protect employees from COVID-19 hazards
      2) Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
         a) This includes any benefits available:
            - FMLA/CFRA (Family Medical Leave Act/California Family Rights Act Leave)
            - Available Sick Leave/ Paid Time Off (PTO)
            - Negotiated leave provisions
            - Workers Compensation
      3) COVID-19 transmission:
         a) The fact that COVID-19 is an infectious disease that can be spread through the air when an infectious person talks or vocalizes, sneezes, coughs, or exhales;
         b) that COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth, although that is less common;
         c) that an infectious person may have no symptoms.
      4) Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
      5) The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, to be effective.
      6) The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
      7) Proper use of face coverings and the fact that face coverings are not respiratory protective equipment.
      8) COVID-19 symptoms, and the importance of not coming to work and obtaining a COVID-19 test if the employee has COVID-19 symptoms.
10. Section 10 - Physical distancing
   a. All employees, students, and visitors will be separated from other persons by at least six feet,
      1) Exception: momentary exposure while persons are in movement.
      2) Exception: where it can demonstrate that six feet of separation is not possible.
   b. Methods of physical distancing include:
      1) Telework or other remote work arrangements, if practical;
      2) Reducing the number of persons in an area at one time, including students and visitors;
      3) Stanchions with straps or chains used to delineate physical distances.
      4) Visual cues such as signs and floor markings to indicate where employees and others should be located or their direction and path of travel;
      5) One-directional hallways;
      6) When a conference room, classroom, or office has two doors, one will be designated an entrance and the other will be designated as the exit
      7) Staggered arrival, departure, work, and break times.
   c. When it is not possible to maintain a distance of at least six feet, individuals shall be as far apart as possible.

11. Section 11 - Face coverings
   a. Rio SD will provide face coverings and ensure they are worn by employees, students, and visitors over the nose and mouth when indoors and when outdoors and less than six feet away from another person.
   b. A face covering is worn over the nose and mouth, not under the nose or under the chin.
      1) Centers for Disease Control and Prevention (CDC) does not recommend using masks with exhalation valves or vents because this type of mask may not prevent a person from spreading COVID-19 to others.
         a) The hole in the material caused by the valve or vent may allow respiratory droplets to escape and reach others.
   c. Face coverings are to be clean and undamaged.
   d. Face shields are not a replacement for face coverings, although they may be worn together for additional protection.
   e. Exemptions for wearing face coverings include:
      1) When an employee is alone in a room;
      2) While eating and drinking, provided employees are at least six feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible;
3) Employees wearing respiratory protection in accordance with a written Respiratory Protection Program or other written program required by Cal/OSHA;

4) Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person;

5) Specific tasks which cannot feasibly be performed with a face covering.
   a) This exception is limited to the time period in which such tasks are actually being performed,
   b) Example: because of difficulty breathing during high intensity activities in departments such as maintenance, grounds, custodial.
   c) The unmasked employee shall be at least six feet away from all other persons unless unmasked employees are tested at least twice weekly for COVID-19.

f. Employees exempted from wearing face coverings due to a medical condition, mental health condition, or disability will wear an effective non-restrictive alternative, such as a face shield with a drape on the bottom, if their condition or disability permits it.

g. Any employee not wearing a face covering, face shield with a drape or other effective alternative, or respiratory protection, for any reason, shall be at least six feet apart from all other persons.

h. Any employee may wear a face covering when not required by a law, regulation, or health order, unless it would create a safety hazard, such as interfering with the safe operation of equipment.

i. Signs will be posted at each entrance to communicate to non-employees the face coverings requirements on the premises.

12. Section 12 - Other engineering controls, administrative controls, and personal protective equipment

a. Engineering Controls

   1) To the extent feasible, the quantity of outside air for buildings with mechanical or natural ventilation systems will be enhanced by:
      a) The heating ventilation and air conditioning (HVAC) system is adjusted to allow maximum outside air.
      b) The HVAC system air filters will be upgraded to the highest efficiency compatible with the system.
         • Maximum Efficiency Reporting Value (MERV) 13 or 14 are recommended when feasible.
      c) Opening doors and windows when weather permits, and the outdoor Air Quality Index is less than 100.

   2) Portable air cleaners equipped with high efficiency particulate air (HEPA) filters are installed in health offices and isolation areas.
3) Solid, clear partitions are installed to enhance, not replace, physical distancing.
4) Stanchions with straps or chains are used to delineate physical distances.
5) Expandable pointers or laser pointers to help students with computer controls from distance.
   a) Laser pointers will only be pointed at objects, not persons.

b. Administrative Controls and Safe Practices
1) Working remotely, when feasible.
2) Meeting remotely.
3) Stable cohorts of students to reduce risk of spread of COVID-19
4) Visual cues such as signs and floor markings to indicate where employees and others should be located or their direction and path of travel.
5) One-directional hallways;
6) To facilitate physical distancing, when a conference room, classroom, or office have two doors, one will be designated an entrance and the other will be designated as the exit.
7) Scheduled and Periodic Cleaning and Disinfecting
   a) Frequently touched surfaces at offices, classrooms and on school buses are to be cleaned and disinfected at least daily and, as practicable, these surfaces should be cleaned and disinfected frequently throughout the day by trained custodial staff.
   b) Frequently touched surfaces in the school include, but are not limited to:
      - Door handles,
      - Light switches,
      - Sink handles,
      - Restroom surfaces,
      - Tables and desks,
      - Chairs
      - Playground equipment
   c) Buses will be thoroughly cleaned and disinfected daily and after transporting any individual who is exhibiting symptoms of COVID-19.
      - Drivers will be provided disinfectant wipes and disposable gloves to support disinfection of frequently touched surfaces during the day.
   d) Only disinfecting products approved for use against COVID-19 on the Environmental Protection Agency (EPA)- approved list “N” will be used.
   e) Shared tools and equipment
• Items that employees come in regular physical contact with, such as telephones, headsets, desks, keyboards, writing materials, instruments and tools must also not be shared, to the extent feasible.

• Where there must be sharing, such as photo copiers, the items will be disinfected between uses by each person after use.

• Sharing of vehicles will be minimized to the extent feasible, and high-touch points (for example, steering wheel, door handles, seatbelt buckles, armrests, shifter, etc.) will be disinfected between users.

8) Cleaning and Disinfecting after a COVID-19 case

a) The area used by the COVID-19 case will be closed off from use.

b) Doors and windows will be opened, if possible, to increase air circulation.

c) The affected area will be left vacant for 24 hours or as long as possible before cleaning.

d) All areas used by the COVID-19 case will be cleaned and disinfected.

• Offices, classrooms, restrooms, common areas, shared electronic equipment, photo copiers, touch screens, keyboards, etc.

e) Only disinfecting products approved for use against COVID-19 on the Environmental Protection Agency (EPA)-approved list “N” will be used.

f) Soft surfaces will be misted using an electrostatic sprayer or vacuumed with a vacuum equipped with a HEPA filter.

g) If more than seven days since the COVID-19 case visited or used the affected area, additional cleaning and disinfection is not necessary.

9) Healthy Hygiene Practices

a) An adequate number of restrooms with sinks and soap will be provided per the California Plumbing Code.

• Areas without soap and water will be provided with hand sanitizer.

b) Employees and students are encouraged to wash their hands frequently throughout the day, including:

• Before and after eating;
• After coughing or sneezing;
• Before and after using the restroom;
• Before and after classes where they handle shared items such as art or career technology.

c) Employees and students are encouraged to wash their hands for 20 seconds with soap, rubbing thoroughly after application.

• Note: frequent handwashing is more effective than the use of hand sanitizers.
• Soap products marketed as "antimicrobial" are not necessary or recommended.

d) Employees and students are encouraged to use fragrance-free hand sanitizer when handwashing is not practicable.

• Sanitizer must be rubbed into hands until completely dry.
• Sanitizer containing methanol (methyl alcohol) is prohibited.

e) Employees and students are encouraged to avoid contact with one's eyes, nose, and mouth.

f) Employees and students are encouraged to use tissue to wipe their nose and to cough/sneeze inside a tissue or their elbow.

g) Any employees exhibiting symptoms should immediately be required to wear a face covering and should go home or to a healthcare facility, as soon as practicable.

h) Any students exhibiting symptoms should immediately be required to wear a face covering and be required to wait in an isolation area until they can be transported home or to a healthcare facility, as soon as practicable.

c. Personal Protective Equipment

1) Personal protective equipment will not be shared.

2) Protective gloves:

a) Nurses, health technicians, and/or office staff attending ill or injured students or assisting with medical needs of special education students.

b) Custodians and other employees who use cleaning and sanitizing products, other than surface wipes.

c) Special education teachers and paraeducators who assist students with personal needs or assisting with medical needs of special education students.

3) Goggles or safety glasses

a) Nurses, health technicians, and/or office staff attending ill or injured students or assisting with medical needs of special education students.

b) Custodians and other employees who use cleaning and sanitizing products, other than surface wipes.

c) Special education teachers and paraeducators who assist students with personal needs or assisting with medical needs of special education students.

4) Face shields

a) To enhance the effectiveness of goggles, safety glasses, or face coverings.

b) Staff who are hearing-impaired or communicating with a hearing-impaired person.
c) Employees who cannot wear face coverings due to a medical or mental health condition or disability.
   • The face shield must have a drape on the bottom

5) Respiratory protection
   a) As supply allows, N95 filtering face masks will be available for voluntary use to Nurses, health technicians, and/or office staff attending ill or injured students.
   b) Respiratory protection will be provided according to the Rio SD written respiratory protection program in the following situations:
      • The physical distancing requirements are not feasible with special education students who cannot wear face coverings due to a medical or mental health condition or disability.
      • During procedures for special education students that may aerosolize potentially infectious material such as saliva or respiratory tract fluids.

13. Section 13 - Reporting, recordkeeping, and access
   a. Reporting
      1) Report information about COVID-19 cases at our offices and schools to the VCPH whenever required by health order, and provide any related information requested by the VCPH.
         a) School Portal for Outbreak Tracking (SPOT)
      2) Report immediately, but not more than eight hours, to Cal/OSHA any COVID-19-related serious illnesses or death, as defined, of an employee occurring in our offices and schools or in connection with any employment.
         a) “Serious illness” means any illness occurring in a place of employment or in connection with any employment that requires inpatient hospitalization for other than medical observation or diagnostic testing.
         b) “Exception” This program does not apply to employees while working from home.
   b. Recordkeeping
      1) Maintain records of the steps taken to implement our written COVID-19 Prevention Program including the following:
         a) A log of written notifications to employees, authorized employee representatives, and VCPH.
            • Sample letters will also be maintained.
         b) Use the “VCPH Initial Screening Form” to keep a record of and track all COVID-19 cases
c) Identification of COVID-19 Hazards form

d) COVID-19 Inspections form

e) Documentation that hazards are corrected,

f) Employee training and instruction

2) These records will be maintained at least three years.

c. Access/Posting on District Website

1) This written COVID-19 Prevention Program will be posted on the Rio School District website homepage.

2) Make this written COVID-19 Prevention Program available at the offices and schools to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.

3) The information will be made available to employees, authorized employee representatives, or as otherwise required by law, with personal identifying information removed.

14. Section 14 - Exclusion of COVID-19 cases

a. Where there is a COVID-19 case at Rio SD, transmission will be limited by:

1) Ensure that COVID-19 cases are excluded from the workplace or classroom until the return-to-work criteria are met;

2) Exclude employees with COVID-19 exposure from the workplace for 14 days after the last known COVID-19 exposure to a COVID-19 case;

   a) To reduce exposure to employees, students with COVID-19 exposure will be excluded from the classroom for 14 days after the last known COVID-19 exposure to a COVID-19 case.

3) Continue and maintain an employee’s earnings, seniority, and all other employee rights and benefits whenever it is demonstrated that the COVID-19 exposure is work related;

4) Providing employees at the time of exclusion with information on available benefits, as described in section 5 of this program.

15. Section 15 - Return to work criteria

a. COVID-19 cases with COVID-19 symptoms shall not return to work until:

1) At least 24 hours have passed since a fever of 99.5 or higher has resolved without the use of fever-reducing medications;

2) COVID-19 symptoms have improved; and

3) At least 10 days have passed since COVID-19 symptoms first appeared.

b. COVID-19 cases who tested positive but never developed COVID-19 symptoms shall not return to work until:
1) A minimum of 10 days have passed since the date of specimen collection of the first positive COVID-19 test.

c. A negative COVID-19 test will not be required for an employee to return to work.

d. If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted.

1) If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.

e. During declared travel restrictions, employees and students will self-quarantine for 14 days following travel outside the state or country.

16. **Section 16 - Multiple COVID-19 Infections and COVID-19 Outbreaks**

a. This section applies to a place of employment covered by this program if it has been identified by a VCPH as the location of a COVID-19 outbreak or when there are three or more COVID-19 cases in an exposed workplace within a 14-day period.

1) This section will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

b. COVID-19 testing

1) LEA will provide COVID-19 testing to all employees at the exposed workplace except for those not at work during the outbreak or the relevant 14 days. COVID-19 testing will be provided at no cost to employees during employees’ working hours.

2) COVID-19 testing consists of the following:

a) Employees in an exposed workplace will be immediately tested and then tested again one week later. Negative COVID-19 test results of employees with COVID-19 exposure will not impact the duration of any quarantine period required by, or orders issued by, the VCPH.

b) After the first two COVID-19 tests, COVID-19 testing will continue for employees who remain at the workplace at least once per week, or more frequently if recommended by the VCPH, until there are no new COVID-19 cases detected in the workplace for a 14-day period.

c) We will provide additional testing when deemed necessary by Cal/OSHA.

c. Exclusion of COVID-19 cases

1) LEA will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with Sections 14 and 15 of this program.

a) Or as ordered by the local health officer if applicable

d. Investigation of workplace COVID-19 illness

1) An investigation will commence immediately to determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with Section 7 of this program.
e. COVID-19 investigation, review and hazard correction

1) Investigation and review

a) In addition to Sections 6 of this program, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19. The investigation and review will be documented and include:

- Investigation of new or unabated COVID-19 hazards;
- Leave policies and practices and whether employees are discouraged from remaining home when sick;
- COVID-19 testing policies;
- Air supply, outside and filtered;
- Physical distancing
- Use of face coverings.

2) Review Updates

a) Every thirty days that the outbreak continues.

b) In response to new information or to new or previously unrecognized COVID-19 hazards.

c) When otherwise necessary.

3) Hazard Correction

a) Implementing changes to reduce the transmission of COVID-19 based on the investigation and review

b) In addition to corrections outlined in Section 8, we will consider:

- Moving indoor tasks outdoors or having them performed remotely.
- Increasing outdoor air supply when work is done indoors.
- Improving air filtration.
- Increasing physical distancing as much as possible.
- Respiratory protection, as described in paragraph 12.c.(5).

f. Notifications to VCPH

1) Immediately, but no longer than 48 hours after learning of three or more COVID-19 cases in the workplace,

2) VCPH will be contacted for guidance on preventing the further spread of COVID-19 within the workplace.

3) Information provided to VCPH will include the total number of COVID-19 cases and for each COVID-19 case, the following:

a) The name, contact information, occupation, workplace location, business address,
the hospitalization and/or fatality status, of the COVID-19 cases

b) North American Industry Classification System code (6111) of the workplace of the COVID-19 case, and

c) Any other information requested by the VCPH.

4) We will continue to give notice to the VCPH of any subsequent COVID-19 cases at our workplace.

17. **Section 17 - Major COVID-19 Outbreaks**

a. This section applies to any place of employment covered by this program when there are 20 or more COVID-19 cases in an exposed workplace within a 30-day period.

   1) This section will stay in effect until there are no new COVID-19 cases detected in the workplace for a 14-day period.

b. COVID-19 testing

   1) COVID-19 testing will be provided twice a week, or more frequently if recommended by VCPH, to all employees present at the exposed workplace during the relevant 30-day period(s) and who remain at the workplace.

   2) COVID-19 testing will be provided at no cost to employees during employees’ working hours

c. Exclusion of COVID-19 cases

   1) LEA will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with Sections 14 and 15 of this program.

      a) Or as ordered by the local health officer if applicable

d. Investigation of workplace COVID-19 illnesses

   1) An investigation will commence immediately to determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with Section 7 and paragraph 16.e. of this program.

e. COVID-19 hazard correction

   1) Hazard correction will occur in accordance with Section 8 and paragraph 16.e.3) of this program.

f. Notifications to VCPH

   1) Notification to VCPH will be sent according to paragraphs 13.a.1) and 16.f.
COVID-19 School Guidance Checklist

March 8, 2021
2021 COVID-19 School Guidance Checklist

Name of Local Educational Agency or Equivalent: Rio School District

Number of schools: 9
Enrollment: 5249
Superintendent (or equivalent) Name: Dr. John Puglisi

Address: 1800 Solar Drive
Oxnard, CA 93036

Phone Number: (805) 485-3111
Email: jpuglisi@rioschools.org

Date of proposed reopening: April 14, 2021

County: Ventura

Current Tier: Purple
(please indicate Purple, Red, Orange or Yellow)

Type of LEA: TK-8/Elementary

Grade Level (check all that apply)
- TK
- 2nd
- 5th
- 6th
- 8th
- 11th
- 3rd
- 6th
- 9th
- 12th
- 1st
- 4th
- 7th
- 10th

This form and any applicable attachments should be posted publicly on the website of the local educational agency (or equivalent) prior to reopening or if an LEA or equivalent has already opened for in-person instruction. For those in the Purple Tier, materials must additionally be submitted to your local health officer (LHO), local County Office of Education, and the State School Safety Team prior to reopening.

The email address for submission to the State School Safety for All Team for LEAs in Purple Tier is: K12csp@cdph.ca.gov

LEAs or equivalent in Counties with a case rate >=25/100,000 individuals can submit materials but cannot re-open a school until the county is below 25 cases per 100,000 (adjusted rate) for 5 consecutive days.

For Local Educational Agencies (LEAs or equivalent) in ALL TIERS:
- Dr. John Puglisi, post to the website of the local educational agency (or equivalent) the COVID Safety Plan, which consists of two elements: the COVID-19 Prevention Program (CPP), pursuant to CalOSHA requirements, and this CDPH COVID-19 Guidance Checklist and accompanying documents.
which satisfies requirements for the safe reopening of schools per CDPH Guidance on Schools. For those seeking to open while in the Purple Tier, these plans have also been submitted to the local health officer (LHO) and the State School Safety Team.

I confirm that reopening plan(s) address the following, consistent with guidance from the California Department of Public Health and the local health department:

**Stable group structures (where applicable):** How students and staff will be kept in stable groups with fixed membership that stay together for all activities (e.g., instruction, lunch, recess) and minimize/avoid contact with other groups or individuals who are not part of the stable group.

Please provide specific information regarding:

How many students and staff will be in each planned stable, group structure? (If planning more than one type of group, what is the minimum and maximum number of students and staff in the groups?)

**Elementary Schools**

Students in grades TK – 5 who attend in-person instruction will be placed into stable groups that stay together for their assigned on-campus learning schedule with their core teacher (and any aide or student teacher who is present). Classes will be divided into two groups. Groups of students and teachers combined will not be greater than 16. Each group will follow an alternating schedule (Group A: Tues/Wed; Group B Thurs/Fri) with Mondays being conducted remotely for all students.

Counselors and other specialists will conduct their classes/counseling sessions virtually or using stable small groups.

Students will eat lunch (if offered) and go to recess (if offered) with their group at times that are staggered and separated from other groups.

If you have departmentalized classes, how will you organize staff and students in stable groups?

**Secondary Schools (Middle and High School)**

Students in grades 6/7/8 who attend in-person instruction will be placed into stable groups that stay together for their assigned on-campus learning schedule with their teacher (and any aide or student teacher who is present). Classes will be divided into two groups. Groups of students and teachers combined will not be greater than 16. Each group will follow an alternating schedule (Group A: Tues; Group B Wed;) with Mondays being conducted remotely for all students.

If you have electives, how will you prevent or minimize in-person contact for members of different stable groups?

Electives will be incorporated into the assigned on-campus learning schedule.
Entrance, Egress, and Movement Within the School: How movement of students, staff, and parents will be managed to avoid close contact and/or mixing of cohorts.

Movement of employees is addressed in the Covid-19 Prevention Plan, Section 12.

Starts will be staggered by grade (TK – 5 12:30; 6 – 8 1:00;)

All available entrances will be open prior to school begins and after school ends to reduce congestion.

Students will move in stable cohort groups.

When possible, hallways will be designated as one-way when students move from class to class.

Face Coverings and Other Essential Protective Gear: How CDPH’s face covering requirements will be satisfied and enforced for staff and students.

Face coverings for employees is addressed in the Covid-19 Prevention Plan, Section 11.

Students in all grade levels TK-8 are required to wear face coverings at all times, while at school, unless exempted.

A cloth face covering or face shield may be removed for meals, snacks, naptime, or when it needs to be replaced. When a cloth face covering is temporarily removed, it should be placed in a clean, safe area, clearly marked with the student’s name and date, until it needs to be put on again.

Face coverings will be available to students and staff who inadvertently fail to bring a face covering to school to prevent unnecessary exclusions.

RSD understands that some individuals cannot wear a face covering for a number of different reasons. Individuals will be exempted from the requirement if they are under age 2, have a medical or mental health condition or disability that would impede them from properly wearing or handling a face covering, those with a communication disability, or when it would inhibit communication with a person who is hearing impaired. Those with communication disabilities or caregivers of those with communication disabilities can consider wearing a clear mask or cloth mask with a clear panel when appropriate.

Persons exempted from wearing a face covering due to a medical condition as confirmed by RSD nurses, should wear a non-restrictive alternative, such as a face shield with a drape on the bottom edge, as long as their condition permits it.

RSD has developed face covering student protocols that outlines the steps to take when a student is having difficulty wearing the face covering with consistency.

Students will be excluded from campus if they are not exempt https://vcpportal.ventura.org/covid19/docs/11-11-2020_Mask_Exemptions_for_Students.pdf from wearing a face covering under CDPH guidelines and refuse to wear one provided by the school.
Health Screenings for Students and Staff: How students and staff will be screened for symptoms of COVID-19 and how ill students or staff will be separated from others and sent home immediately.

Health screening of employees is addressed in the Covid-19 Prevention Plan, Section 6.

Students will be screened by:

Taking temperatures upon arrival with non-contact thermometers and conducting a visual symptom check.

- face coverings will be used during screening by both screeners and students

Parents will certify on self-screen forms that their child(ren) have not had or done any of the following:

- Fever (99.5) in the past 24 hours;
- Cough or other respiratory symptoms;
- Other symptoms related to COVID-19,
- COVID-19 Exposure,
  - being within six feet of a COVID-19 case for a cumulative total of 15 minutes or greater in any 24-hour period within or overlapping with the exposure period.
- Travel out of the state or country.

Healthy Hygiene Practices: The availability of handwashing stations and hand sanitizer, and how their safe and appropriate use will be promoted and incorporated into routines for staff and students.

Healthy Hygiene Practices of employees is addressed in the Covid-19 Prevention Plan, Section 12.

Students will follow the same Healthy Hygiene Practices as employees.

Identification and Tracing of Contacts: Actions that staff will take when there is a confirmed case. Confirm that the school(s) have designated staff persons to support contact tracing, such as creation and submission of lists of exposed students and staff to the local health department and notification of exposed persons. Each school must designate a person for the local health department to contact about COVID-19.

Notify parents/guardians of a cluster/outbreak investigation related to the school and encourage them to follow public health recommendations.

Notification of employees is addressed in the Covid-19 Prevention Plan, section 5.
Ventura County Public Health Department (VCPH) liaisons:

Dr. Carolyn Bernal                        Assistant Superintendent
Name                                      Title

Julie Maria                                District Nurse
Name                                      Title

These employees assist regarding the cluster/outbreak investigation by confirming which classes and stable groups included confirmed cases or symptomatic students and staff members, and if recent events or gatherings involved any cases or symptomatic persons.

Identify absenteeism among those in affected classes or stable groups, and coordinate with the VCPH to contact these absentees to screen for symptoms of COVID-19 if they were exposed to a case during the cases infectious period.

Coordinate with the VCPH to share a line list of cases and contacts with dates present at or absent from school.

Arrange for cleaning and disinfection of classrooms or other areas where cases or symptomatic students or staff members spend significant time.

Coordinate with the VCPH on notifications to the school community, including specific notifications of stable groups or classrooms regarding their exclusion status and instructions.

Coordinate with the VCPH on whether and when the school should be closed and reopened.

Notify the school community if the school is to be closed for 14 days due to widespread and/or ongoing transmission of COVID-19 at the school or in the general community, and repeat recommendations for prevention and control measures.

Implement online/distance teaching and learning during school closure.

Arrange for cleaning and disinfection of entire school before reopening in the case of closure.

**Physical Distancing:** How space and routines will be arranged to allow for physical distancing of students and staff.

Please provide the planned maximum and minimum distance between students in classrooms.

Maximum _____ 10 _____ feet.

Minimum _____ 6 _____ feet. If this is less than 6 feet, please explain why it is not possible to maintain a minimum of at least 6 feet.

Physical distancing of employees is addressed in the Covid-19 Prevention Plan, section 10.

RSD as required by reopening plans and the CPP has assessed all facilities to identify areas where distancing would result in a reduction of potential transmission. All sites will maintain a distance of 6 feet when students or staff are not in motion. Where 6 feet
separation is impossible, engineering controls such as barriers will be applied (see CPP Section 12). For areas where physical distancing and engineering controls cannot be used (such as special education procedures, diapering, feeding tubes) students and staff will use all healthy hygiene practices (hand washing, face coverings, and PPE).

**Staff Training and Family Education:** How staff will be trained and families will be educated on the application and enforcement of the plan.

**TRAIN ALL STAFF AND EDUCATE FAMILIES**

Train all staff and provide educational materials to families in the following safety actions:

- **Staff will be trained in the following protocols before returning to work after remote work. Staff training will be documented.** The staff training program can be found in the Human Resources section of the district website.
  - Proper use, removal, and washing of face coverings.
  - Physical distancing guidelines and their importance.
  - Symptoms screening practices.
  - COVID-19 specific symptom identification.
  - How COVID-19 is spread.
  - Enhanced sanitation practices.
  - The importance of staff and students not coming to school when they have symptoms, or if they or someone they live with or they have had close contact with has been diagnosed with COVID-19.
  - COVID-19 specific symptom identification and when to seek medical attention.
  - Employer’s plan and procedures to follow when staff or students become sick at school.
  - Employer’s plan and procedures to protect staff from COVID-19 illness.

- **Family Education will be accomplished through (notification emails, all calls, and information found on the LEA website) addressing the following topics:**
  - Use of face coverings.
  - Physical distancing guidelines and their importance.
  - Symptoms screening practices, prior to coming to school and once at the school site.
  - COVID-19 specific symptom identification.
  - How COVID-19 is spread.
  - Enhanced sanitation practices being practiced at the school.
  - The importance of students not coming to school when they have symptoms, or if they or someone they live with or they have had close contact with has been diagnosed with COVID-19.
  - The LEA’s plan and procedures to follow when staff or students become sick at school.
**Testing of Staff:** How school officials will ensure that students and staff who have symptoms of COVID-19 or have been exposed to someone with COVID-19 will be rapidly tested and what instructions they will be given while waiting for test results. Below, please describe any planned periodic asymptomatic staff testing cadence.

Staff asymptomatic testing cadence. Please note if testing cadence will differ by tier:

Testing of employees is addressed in the Covid-19 Prevention Plan, sections 15, 16, and 17.

**Testing of Students:** How school officials will ensure that students who have symptoms of COVID-19 or have been exposed to someone with COVID-19 will be rapidly tested and what instructions they will be given while waiting for test results. Below, please describe any planned periodic asymptomatic student testing cadence.

Exposed students or students who develop COVID-19 symptoms during the school day at school

- Students will be directed to go to a testing site and LEA will assist with scheduling as needed
- Students will be instructed to isolate at home until test results are communicated to the parent(s) or guardian(s).
- the parent(s) or guardian(s) will be instructed to communicate the test results with the designated person at the school.
- Instructions will be given regarding returning to school.
- all information received in connection with testing and reporting shall be kept confidential except for reports to VCPH as required.

Other students will be directed to VCPH testing sites.

**Identification and Reporting of Cases:** At all times, reporting of confirmed positive and suspected cases in students, staff and employees will be consistent with Reporting Requirements.

**Staff and Employees**

Identification and reporting of staff and employee cases is addressed in the COVID-19 Prevention Plan sections 6 and 13.

**Students**

LEA shall notify its Ventura County Public Health Department of any known case of COVID-19 among any student or employee who was present a district office, facility, or school campus within the 10 days preceding a positive test for COVID-19. Specifically, the local educational agency or private school shall report the following information:

- The full name, address, telephone number, and date of birth of the individual who tested positive;
• The date the individual tested positive, the school(s) at which the individual was present on-site within the 10 days preceding the positive test, and the date the individual was last on-site at any relevant school(s); and

• The full name, address, and telephone number of the person making the report.

This information shall be reported via School Portal for Outbreak Tracking (SPOT), https://cdph.force.com/SPOT/s/login/?ec=302&startURL=%2FSPOT%2Fs%2F, and school liaisons will communicate to the VCPH through covid-schools@ventura.org, within 24 hours from the time an individual within the local educational agency or private school is first made aware of a new case.

Communication Plans: How the superintendent will communicate with students, staff, and parents about cases and exposures at the school, consistent with privacy requirements such as FERPA and HIPAA.

Employees and Staff

Identification and reporting of employee cases is addressed in the COVID-19 Prevention Plan section 5.

All communications will be modeled after the CPP guidance and AB 685.

Students

Any potentially exposed students and members of the school community, will be notified of the following:

• Date the case was last on school premises,

• All school areas where the case spent time will be cleaned and disinfected before they are in use again,

• VCPH contact tracing,

• A reminder to use face coverings, stay at least 6 feet from other people, and wash hands often with soap and water for at least 20 seconds

• LEA COVID-19 contact information

Initial contact will be general in nature via electronic letter, emails, push notifications, robocalls with information regarding timelines for potential exposure.

For close contacts of exposed cases, additional instructions such as classroom closures, testing as necessary and quarantining will be conveyed to those individuals.

Personal identifying information of COVID-19 cases or persons with COVID-19 symptoms shall be kept confidential.
Consultation: (For schools not previously open) Please confirm consultation with the following groups:

- Labor Organization
  Name of Organization(s) and Date(s) Consulted:
  Name: Rio Teacher's Association and California School Employee's Association, Chapter 329
  Date: March 8, 2021

- Parent and Community Organizations
  Name of Organization(s) and Date(s) Consulted:
  Name: PAC/PELAC
  Date: March 15, 2021

For Local Educational Agencies (LEAs or equivalent) in PURPLE:

(Local Health Officer Approval only required for LEAs who plan to open for in person instruction while still in the Purple Tier)

- Local Health Officer Approval: The Local Health Officer, for Ventura County: Dr. Robert Levin
  County has certified and approved the CRP on this date: ___________________________
  If more than 7 business days have passed since the submission without input from the LHO, the CRP shall be deemed approved.

Additional Resources:
Guidance on Schools
Safe Schools for All Hub