



Palisades Charter High School

Board Meeting

Date and Time

Tuesday March 15, 2022 at 5:00 PM PDT

Location

Please click the link below to join the webinar:

<https://go.palihigh.org/BoardOfTrusteesLive>

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Webinar ID: 814 0689 3319

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The Palisades Charter High School Board of Trustees Meeting for Tuesday, March 15, 2022, at 5:00p.m. will move to a virtual/teleconferencing environment.

REASONABLE ACCOMMODATION WILL BE PROVIDED FOR ANY INDIVIDUAL WITH A DISABILITY:
Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in this meeting of the Governing Board of Palisades Charter High School may request assistance by contacting the Main Office at (310) 230-6623 at least 24 hours in advance.

SUPPORTING DOCUMENTATION:

Supporting documentation is available at the Main Office of the School, located at 15777 Bowdoin Street, Pacific Palisades, CA 90272, (Tel: 310- 230-6623) and may also be accessible on the PCHS website at <http://palihigh.org>.

ALL TIMES ARE APPROXIMATE AND ARE PROVIDED FOR CONVENIENCE ONLY:

Notice is hereby given that the order of consideration of matters on this agenda may be changed without prior notice. All items may be heard in a different order than listed on the agenda.

Agenda

I. Opening Items

Opening Items

- A.** Call the Meeting to Order
- B.** Record Attendance and Guests
- C.** Public Comment

General Public Comment via Zoom is available to all audience members who wish to speak on any *non-agenda* item at the beginning of the meeting, which is limited to 30 minutes. Public Comment may also be made on any *agenda* item when that item is addressed. To make a Public Comment via Zoom using a computer or cell phone, please use the “raise hand” function during the public comment section and the Chair will unmute you when it is your turn to speak. If you are using a Chromebook, please join the meeting from your browser. If you are dialing into the meeting, dial *9 to raise your hand and you will be prompted to unmute when it is your turn. Your Zoom username will be visible on screen during the meeting.

*A Google form is available **24 hours prior to meeting for Public Comment if you are unable to join via Zoom.***

Please refer to the Dewey Dolphin email or copy/paste this link <https://forms.gle/xfsnzwRJJosyyY37>. Your comment will be read aloud by the Board Chair. General public comments not read after 30 minutes will be included in the meeting minutes. Due to public meeting laws, the Board can only listen to your comment, not respond or take action. Comments are limited to two (2) minutes, per person and one cannot cede their time to another. A member of the public who requires the use of a translator, in order to receive the same opportunity

as others to directly address the Board, shall have twice the allotted time to speak, and the total allocated time shall be appropriately increased as well. Govern Code § 54954.3(b)(2).

II. Approve Minutes

A. Approve Minutes

Approve minutes for Board Meeting on February 8, 2022

III. Organizational Reports

A. Student Report

B. Parent Report

C. Represented Classified Staff Report

D. Unrepresented Classified Staff Report

E. Faculty Report

F. Human Resources Director (HR) Report

G. Director of Operations Report

H. Director of Development Report

I. Chief Business Officer (CBO) Report

J. Executive Director/Principal (EDP) Report

K. Admin. Safety and Security Team

IV. Board Committees (Stakeholder Board Level Committees)

A. Academic Accountability Committee Update

B. Budget & Finance Committee Update

C. Charter Committee Update

D. Election Committee Update

E. Post Retirement/Lifetime Healthcare Benefits Committee Update

V. Board Committees (Board Members Only)

A. Board Members Only - Committee Updates

- Audit Committee - Dara Williams/Dr. Brenda Clarke
- Grade Appeal Committee - Andrew Paris
- Survey Committee - Dr. Brenda Clarke

VI. Changes/Updates in Response to COVID-19

A. COVID-19 Related Updates and Impact on School

B. PCHS Mask Mandate

“To grant the PCHS Administrators who are responsible for COVID mitigation in collaboration with UTLA-PCHS chapter chairs and PESPU representation, approval to determine the PCHS mask protocols in compliance with any applicable federal, state, and local laws.”

VII. Academic Excellence

A. PCHS Virtual Academy Presentation

VIII. Transportation

A. Transportation Update

IX. Finance

A. 2020-2021 Independent Audit

“To approve the 2020-2021 Financial Audit Report and corrective action plan.”

B. 2021-2022 Audit Engagement

“To approve the 2021-2022 audit engagement proposal from Christy White Audit Firm.”

C. 2nd Interim Financial Report

“To approve the 2021-2022 Second Interim Financial Report.”

D. TPE Contract

“To approve the TPE security services contract for 2021-2022.”

E. Cafeteria RFP

“To approve the Food Service Management Company (FSMC) Request for Proposal: RFP #FY23-001”

F. EdTech JPA Resolution

“To approve the signing of the Associate Membership Agreement between Palisades Charter High School and the Education Technology Joint Powers Authority and approve the application submission to the Education Technology JPA”

G. InformedK12 Vendor

“To approve InformedK12 as a new vendor.”

H. HR Director Salary Schedule

“To approve the change in the HR Director Salary schedule and align it with the Assistant Principal salary schedule.”

X. Governance

A. Updated Abstention (Recusal) Policy

B. FPPC Advice Letter Request

XI. Consent Agenda: Finance Items

A. Approval of Field Trips

- March 18-20: Camp Osito - Big Bear, CA (Maggie Nance)
- April 21-23: Camp Sylvester - Pinecrest, CA (Steve Engelmann)

XII. New Business / Announcements

A. Announcements / New Business

- Date of the next Board Meeting: Tuesday, April 19, 2021 at 5:00pm.

B. Announce items for closed session, if any.

XIII. Closed Session

A. Conference with Legal Counsel

- (Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of Section 54956.9

B. Employee Complaint/Assignment/Discipline/Dismissal/Release

- (Govt. Code section 54957) (Education Code section 44929.21)

XIV. Open Session

A. Return to Open Session

B. Report Out on Action Taken In Closed Session, If Any.

XV. Closing Items

A. Adjourn Meeting

Coversheet

Approve Minutes

Section: II. Approve Minutes
Item: A. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on February 8, 2022

APPROVED



Palisades Charter High School

Minutes

Board Meeting

Date and Time

Tuesday February 8, 2022 at 5:00 PM

Location

Join from a PC, Mac, iPad, iPhone or Android device:

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Webinar ID: 873 4436 8111

International numbers available: <https://palihigh-org.zoom.us/j/87344368111>

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ALL TIMES ARE APPROXIMATE AND ARE PROVIDED FOR CONVENIENCE ONLY:

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Trustees Present

Brenda Clarke, Brooke King, Dara Williams, Jack Seltzer, James (Jim) Wells, Lisa Saxon, Maggie Nance, Monica Batts-King, Sara Margiotta

Trustees Absent

Andrew Paris, Jewlz Fahn

Ex Officio Members Present

Dr. Pam Magee, Juan Pablo Herrera

Non Voting Members Present

Dr. Pam Magee, Juan Pablo Herrera

Guests Present

Amy Onyendu, Chris Lee, Christopher Clausen, Don Parcell, Michael Rawson, Patti Jaffe, Tammi Wilson, Tiayana Ballard

I. Opening Items

A. Call the Meeting to Order

Dara Williams called a meeting of the board of trustees of Palisades Charter High School to order on Tuesday Feb 8, 2022 at 5:10 PM.

B. Record Attendance and Guests

C. Public Comment

Marielle Levine - Dear Board Members - I had to drop my child off at school wearing a mask today knowing now all of the dangers associated with it, yet our Governor is going around town not doing the same, I'm sure you have all seen the pictures . There is no law that requires our children to be wearing masks. I ask you to remove your mask policy immediately. Please see the links below illustrating, with empirical evidence, that masks are not only ineffective (as stated by Fauci in the attached video), but they are also incredibly dangerous to children's physical and mental health. I implore you to look at this evidence and remove the masks for our children as other local and state schools have done throughout California. I must reiterate that there is NO LAW that requires the masking of our children. There is not even a mask mandate. There is only a "guidance" from the CDPH which I have linked herein. I know you probably feel bombarded with all the requests, but I hope you understand that we are fighting literally for the lives of our children and we can't stay quiet. Please put them first - that is our duty - all of us. Those of us that need the masks removed are in the majority and if there are parents that are fearful then, quite frankly, they should keep their kids at home because the masks will not prevent infection anyway. Our kids are suffering needlessly and egregiously, and you have the authority to stop it. As a parent, I am begging you to do so.

II. Approve Minutes

A. Approve Minutes

Dara Williams made a motion to approve the minutes from Board Meeting on 01-18-22.

James (Jim) Wells seconded the motion.

C Cvoted in the affirmative

The board **VOTED** to approve the motion.

Roll Call

Jack Seltzer	Aye
Sara Margiotta	Aye
Dara Williams	Aye
Monica Batts-King	Aye
Brooke King	Aye
Jewlz Fahn	Absent
Maggie Nance	Aye
Andrew Paris	Absent
Lisa Saxon	Aye
James (Jim) Wells	Aye
Brenda Clarke	Aye

III. Organizational Reports

A. Student Report

Fundraisers for both Freshmen & Sophomore classes in the past two weeks. Lunar New Year celebration hosted by ASU including decorations up around school all this week and an event in the quad Feb 8. All through this month we are celebrating Black History Month by having BSU announcements over the PA every week and BSU put together a playlist commemorating black artists that is playing in the quad everyday. Valentines Day Events: Voter Registration Drive, Parkland Memorial, Teddy bear walk, Bake sale, Senior dating game. Wrapping up February are ASB Elections Interest Meetings on the 22nd and 23rd for all students who would like to join the ASB class.

B. Parent Report

M Batts-King - nothing to report

J Wells - Has been thinking about mask mandates and wants PCHS to consider removing the mask mandate. D Williams clarified that when the Dept. of Public Health issues a mandate it is a law and therefore the mask mandate on campus needs to remain. Mask mandate will be reconsidered by LACDPH when certain metrics are met. Guidelines from LACDPH were discussed. Updates are pending and possibly as soon as this Friday per Dr. Magee.

C. Represented Classified Staff Report

A Paris not in attendance and no update given.

D. Unrepresented Classified Staff Report

B King stated that although she is elective as an administrative position anyone can reach out to her to share concerns or thoughts. She had nothing else to report.

E. Faculty Report

Report reviewed and stands as submitted. Comments were collected via Google Docs vs. just faculty just contacting their Board representatives. It was noted that focusing on forgiveness of PPP loan should be focused on student centric improvements. Discussed the inequity of what is being taught in person vs. virtual and questioned if both groups are being prepared equally for testing. It was clarified that the online classes are approved but it was noted that they are different than curriculum which is being used within the classroom. It was asked whether the school could supplement what is being taught for online class to be more consistent with in-person learning. It was clarified that the concern between in-person and on-line learning pertained only to PCHS Virtual Academy. C Lee discussed the challenges of providing what is needed to students who can't physically on campus for in-person learning.

L Saxon clarified that the concerns regarding virtual learning are coming from Math and English Depts. She discussed milestones/benchmarks which are required for in-person

learning. It was agreed that this would be discussed with the Administration and Dept. Chairs to ensure that concerns are being addressed.

B Clarke reported there was difficulty with kids being placed in classes and struggling. Wanted to know as a Board if we're going to keep vaccine mandate for the fall. There appears to be additional students who want to move towards Virtual Academy but now it is full. She also discussed negotiations and the cost-of-living increases and asked that these are considered as part of those discussions.

F. Human Resources Director (HR) Report

Patti Jaffe discussed HR report and it stands as submitted. She noted that HR has started to post some of the jobs on EdJoin. Working with Dr. Lee to start working on staffing for next year. They will be starting to send out intent letters to determine if anyone is not planning on coming back, taking leaves or returning from leaves to ensure that we are appropriately staffed. Classified positions are also posted on additional job search websites. It was also clarified that Administrators and teachers look for positions on EdJoin. She noted that PCHS can also post positions on LinkedIn, etc. if needed.

It was also noted that the new school psychologist is a position that has been funded by relief funding but the position had not been filled as of yet.

G. Director of Operations Report

D Parcell - report stands as submitted. It was clarified that the 95% Transportation Occupancy referred to home to school buses and S Margiotta requested that this report also provide additional statistics for school to home ridership 5/6 buses, 7th period buses and late buses.

H. Director of Development Report

M Rawson - Reviewed and stands as submitted.

I. Chief Business Officer (CBO) Report

JP Herrera noted it was reviewed and stands as submitted. He highlighted the budget deficits and will providing proposals to balance the budget next month to B&F Committee and to the Board for approval. It was also clarified that Charter Schools are pushing to be included in the revised ADA funding models currently being proposed by the State. He also informed the Board that PCHS's waiting list is robust for next year and the school expects to be at full capacity for the 2022/2023 school year.

J. Executive Director/Principal (EDP) Report

P Magee reviewed and it stands as submitted. Discussed enrollment criteria included in report. She clarified that Administration will be looking at concerns re: Virtual Academy. She reminded everyone that PCHS is currently included in LAUSD's vaccine mandate

for the upcoming fall semester. It was clarified that all prospective families are being informed that the potential students must be vaccinated to attend PCHS.

D Williams also discussed current Charter language re: admissions. She noted that when the Charter was renewed the last time the discussions regarding preferences decided to keep Revere higher in the preferences and perhaps the Charter Committee might look to swapping preferences to put Free and Reduced students ahead of Paul Revere. It was also asked whether the busing is successful in providing the diversity which is so important to the school. P Magee stressed that we need to consider those Charter changes with next renewal. Also stressed the need to look to other ways to increase diversity, noting that this has declined over the past few years.

Messaging to potential parents re: transportation is that it is currently up in the air and looking to making decisions. M Nance also noted that Free and Reduced lunch application is self-reported and was concerned that this might become an easy way for students to prioritize themselves.

Vaccination mandates were discussed, and it was noted that the last requirement set by LAUSD did include Charter schools so there is nothing for the Board to review/discuss at this point.

K. Admin. Safety and Security Team

B King noted that the Safety and Security Team is a multi-disciplinary Team as outlined per the CA Dept. of Public Education made up of teachers, admin, school resource officer, students, and parents. Group is through our compliance checklist and working on the upcoming lockdown drill which is next week. (Materials attached to the agenda today are for school community.) They are working on recommendations from third party security group the school contracted with: a safety and security committee, providing training for staff for our Community and for staff safety drills which we're getting for free directly from the State. The federal government Department of Education provides all this information to us so we're we're tapping into that information we're filtering it and we're bringing it to our campus and working on distributing it to our faculty and staff. Also, we are working on an infographic making our school emergency operations plan more accessible. Committee wants everyone to be familiar with what we are doing, we want parents to know what our safety plan is, we want students to know, we want teachers to know and have it easily accessed so everybody's on the same page. B King also clarified that the makeup of the committee is prescribed by the California Department of Education and she is pleased with the group that has been put together. Committee is also working on a package program for school that we can reference annually, currently working on lockdown piece. It was noted from the Board materials that two of the things school should do are a stakeholder survey and based upon conversations fencing should be included. D Williams also noted she would like Committee to do a threat assessment. B King also noted that a cell phone APP which is readiness and emergency management

for schools and is a free program. She noted they will also be looking at mitigation measures and how resources are allocated on a campus which will walk the campus and address the way mitigation measures have been employed and ways to improve. They will also doing a vulnerability assessment using a rating system to determine what level of security is best for the school, including fencing, push doors (locking them), etc. so the Board could make informed decisions about any potential changes to current security measures. Committee working on packaging programs for the rest of the safety drills for the rest of the remainder of the year. Committee really working on focusing on a positive school climate and how that pertains to safety and security. B King will continue to report back to Board on Safety and Security Committee progress.

IV. Board Committees (Stakeholder Board Level Committees)

A. Academic Accountability Committee Update

B Clarke reported that there is still a lot being discussing, most importantly the new bell schedule with the new, required 8:30 am start time. Discussions about how this will pertain to schedules, negotiations, etc. There was also discussion about limiting the number of AP classes students would be allowed to take. The biggest issue being discussed involved creating some time for study periods for students. The goal is to have a proposal to be included in spring negotiations. Surveys were being discussed to understand faculty priorities as well as those of all stakeholders. It was noted that proposed schedule has to be done by June 30, 2022 for the UTLA contract. L Saxon also noted that the Administration is working with Dr. Ngo and R Tenan-Snow to ensure that timelines are met.

B. Budget & Finance Committee Update

S Margiotta reported that B&F Committee had a Special meeting last week and their regular meeting on Feb. 7, 2022. Special meeting was held to review contracts all committee recommendations were included in documentation submitted with each contract. She reported that Committee discussed upcoming bill AB367 which requires school to provide free menstrual products to students. Students have expressed desire to begin program as soon as possible rather than wait until law goes into effect and committee was supportive of this. She noted that there were discussions about product types and it was agreed that the staff/ASB would survey students in various forums: Student Senate, Tideline, PE, etc. so that the school could order products that the students were comfortable with but also being mindful of costs associated with the program. Committee also reviewed the request to continue current HR staffing Consultant Services and approved the request with the caveat that the costs of these services do not exceed the dollar amount that was projected to be spent on full-time HR Director. These services were approved as it is believed that this is helping reorganize HR department which might help with cost savings in the future. Committee also began discussions regarding Transportation Scholarships and then general consensus was that scholarship amounts should not increase given current projections for next year however,

no recommendations were made. The discussion will continue at the March 2022 meeting.

C. Charter Committee Update

D Williams noted that committee needs to address preferences and transportation in the Charter with renewal. Transportation is getting extremely costly, higher than inflation, along with driver shortages and other challenges. She proposes convening the committee towards to the end of the year so that the committee can begin conversations at the start of the school year for 2022/2023. L Saxon agreed to continue with Charter Committee for the upcoming year.

D. Election Committee Update

Meeting on zoom this Friday to kick off the Committee. Electing officers, etc. and packet will be available for potential candidates at the end of February. D Williams noted that serving on the Board is very rewarding and encouraged anyone interested in reaching out and consider running. All seats are 2 year terms unless noted below. Seats available:

- 1 Community
- 1 Teacher - Student Elected (1)
- 1 Teacher - Faculty Elected
- 2 Parent - Parent Elected
- 1 Administration - Management/Administration Elected

E. Post Retirement/Lifetime Healthcare Benefits Committee Update

Reports stands as submitted. It was noted that M Rawson will no longer be continuing on the committee

Dara Williams made a motion to approve the Post Retirement/Lifetime Health Benefits Committee and submitted with the exclusion of M Rawson.

Lisa Saxon seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Sara Margiotta	Aye
Lisa Saxon	Aye
Dara Williams	Aye
James (Jim) Wells	Aye
Monica Batts-King	Absent
Brooke King	Aye
Maggie Nance	Aye
Jack Seltzer	Aye
Brenda Clarke	Abstain
Andrew Paris	Absent
Jewlz Fahn	Absent

V. Board Committees (Board Members Only)

A. Board Members Only - Committee Updates

Audit Committee (D Williams and B Clarke) met with auditor and results were very positive. One issue was noted which will be reported out with the auditor's report. Grade Appeals Committee met and did uphold 1 appeal. The other appeal is pending. Survey Committee has not met. This should be started as surveys are usually done in April and results shared out in May.

VI. Changes/Updates in Response to COVID-19

A. COVID-19 Related Updates and Impact on School

T Wilson presented noting that school is still in a temporary surge. 945 student historical cases with 32 in isolation. 59 staff historical cases cited with 11 currently in isolation.

There will be updates for K-12 schools coming and will be shared. UCLA is providing a contact tracing training which they will be attending. In Health Office some additional support was brought in to help notify faculty and parents in a timely fashion of positive COVID cases. Decline in cases is also helping with communication.

The current communication was being utilized because the school was experiencing a temporary surge. School is doing their best to stay current but flexible as potential changes arise. False positives were also discussed, and it was reported that the guidance is to err on the side of caution and assume that the test result is positive. If false positives continue to be an issue, PCHS can continue to work with the lab to follow-up and address these issues. It was noted that the school should contact LAUSD/DPHS to see alternatives to school's current response to potential false positive results or inconsistent results.

M Batts-King asked whether kids could be required to test on Monday/Tuesday. T Wilson noted that it was more important to ask students to self-report symptoms and exposure prior to coming on campus.

VII. Academic Excellence

A. Virtual Academy Side Letter: PCHS and UTLA-PCHS

P Magee discussed noting that there were very robust discussions surrounding Virtual Academy involving PCHS - UTLA, Dr. Lee and other stakeholders. Dr. Lee gave a shout out noting that it was a very collaborative process in response to increased enrollment in Virtual Academy to meet state requirements and need for additional teachers. P Magee also reported that these salary updates have already been accounted for in the current

working budget. It was noted that the UTLA reps have approved it and will vote on it in the near future if needed.

Dara Williams made a motion to approve the Virtual Academy Side Letter between PCHS and UTLA-PCHS as presented.

Jack Seltzer seconded the motion.

C Clauson noted approval on behalf of student body.

The board **VOTED** to approve the motion.

Roll Call

Jewlz Fahn	Absent
Sara Margiotta	Aye
Brooke King	Abstain
James (Jim) Wells	Aye
Lisa Saxon	Abstain
Monica Batts-King	Aye
Brenda Clarke	Abstain
Jack Seltzer	Aye
Dara Williams	Aye
Andrew Paris	Absent
Maggie Nance	Abstain

B. College Board Conference: April 3-6 (New York)

Presented by P Magee noting that the conference supports our LCAP and long-term goals. She recommends that the Board approve the conference as it supports schoolwide goals. It was also noted that the costs are coming from PD funds set aside for Fuzera Unida. It was also noted that the stakeholders at the school are in support of this PD. It was requested that if this money has not been specified in the PD development plan presented to the Board by M lanessa the PD development plan be updated to reflect this and financials adjusted accordingly.

Dara Williams made a motion to approve the Preparate 2022 Educating Latinos for the Future of America.

Jack Seltzer seconded the motion.

C Clauson voice his support on behalf of PCHS students.

The board **VOTED** to approve the motion.

Roll Call

Lisa Saxon	Abstain
Dara Williams	Aye
Brenda Clarke	Abstain
Andrew Paris	Absent
Maggie Nance	Abstain
Monica Batts-King	Aye
Sara Margiotta	Aye
Jewlz Fahn	Absent
James (Jim) Wells	Aye
Jack Seltzer	Aye

Roll Call

Brooke King Abstain

C. 2020—2021 School Accountability Report Card (SARC)

Reviewed by P Magee and stands as submitted. It was clarified that this is a self-reported report.

VIII. Finance

A. Allied Security Contract

JP Herrera presented noting that this is the 3rd security vendor and they started in Jan.10, 2022 through June 2022. CBO and HR will work with vendors to secure 1 vendor for the 2022/2023 school year. This does not present a cost impact.

Dara Williams made a motion to To approve the Allied Security Services contract for the period of January 10, 2022 to June 30, 2022.

James (Jim) Wells seconded the motion.

C Clauson voiced his approval on behalf of PCHS student body

The board **VOTED** to approve the motion.

Roll Call

Jewlz Fahn Absent
 Lisa Saxon Abstain
 Brenda Clarke Abstain
 Jack Seltzer Aye
 James (Jim) Wells Aye
 Brooke King Abstain
 Dara Williams Aye
 Maggie Nance Abstain
 Andrew Paris Absent
 Sara Margiotta Aye
 Monica Batts-King Aye

B. PCHS Transportation Contract (Addendum)

JP Herrera presented noting that the price increase that ATS imposed on us in Oct. 2021 had not been formalized and presented to B&F/Board for approval previously. JP Herrera stated that one of the sources of cost increase is a Special Education Bus. He discussed B&F request to try to re-negotiate Year 2 and Year 3 contractual rates. It was noted that Transportation has been exploring ways to reduce the cost of this Special Ed but ATS is currently the most cost effective option that has been found. Exploration of less expensive options continues. JP Herrera was also asked to report back regarding the length of commitment of this Special Ed bus for budgetary purposes. Given the higher costs of transportation, D Williams recommends that the extension of the busing commitment be added to the next Board meeting agenda.

B King noted that it is important to create a plan for the use of any potential cost savings by discontinuing transportation to ensure that it is in support of other student supports. D Williams noted that these cost savings can also go to tools to support learning in the classroom, supporting teachers, etc.

M Batts-King is concerned about the perception noting that the majority of students on the bus are black. She also noted that the majority of kids bused from Revere come to PCHS. She is concerned that discontinuing busing might affect enrollment and would send the wrong message. She doesn't have a financial solution but is concerned. D Williams noted that the diversity at Revere is going down. She also noted that the kids who are bused for free to Paul Revere are part of the magnet program and the high school magnet was moved to Uni.

There were discussions to create an Administrative Committee to evaluate. Concerns over timing were also discussed as well as Financial Impact.

M Nance noted that everyone's goal is to keep Pali diverse but is there an unlimited dollar amount (?), asking whether this is financially responsible.

L Saxon noted that the African American population in LA is 8.1% so PCHS is over this population. She also discussed the donations made to support this program.

Sara Margiotta made a motion to To approve the ATS contract addendum, which outlines new pricing and services for 2021-2022.

Jack Seltzer seconded the motion.

C Clauson abstained on behalf of the student body

The board **VOTED** to approve the motion.

Roll Call

Dara Williams	Aye
Brooke King	Abstain
Brenda Clarke	Abstain
Sara Margiotta	Aye
Andrew Paris	Absent
Jewlz Fahn	Absent
Jack Seltzer	Aye
Maggie Nance	Abstain
Lisa Saxon	Abstain
James (Jim) Wells	Aye
Monica Batts-King	Abstain

C. Regis Staffing Maintenance Contract

JP Herrera clarified the dates of the contract are April 1, 2021 with no end date but Board motion is to approve it for 2021/2022 school year, ending June 30, 2022. He noted that Finance will be rebidding for next year.

Dara Williams made a motion to To approve the Regis Staffing contract for 2021-2022 with an end date of June 30, 2022.

Jack Seltzer seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

Dara Williams	Aye
Andrew Paris	Absent
James (Jim) Wells	Aye
Sara Margiotta	Aye
Brooke King	Abstain
Jewlz Fahn	Absent
Lisa Saxon	Abstain
Brenda Clarke	Abstain
Maggie Nance	Abstain
Jack Seltzer	Aye
Monica Batts-King	Aye

D. The Perfect Event (TPE) Security Contract

TPE Contract was presented by JP Herrera and it accounts for price increases which they have imposed on PCHS. It was noted that this is a second security company who was hired because the first security company could not meet PCHS's needs. He noted that B&F has requested that these contracts be rebid and also highlighted Clause 4c. He clarified that he did speak with the vendor and they are willing to remove the clause as it pertains to Independent 3rd parties.

Dara Williams made a motion to postpone the approval of the TPE Security Contract until the updated contract is submitted to PCHS.

Monica Batts-King seconded the motion.

C Clauson voice his approval of the motion

The board **VOTED** to approve the motion.

Roll Call

Brenda Clarke	Aye
Dara Williams	Aye
Jewlz Fahn	Absent
Monica Batts-King	Aye
Sara Margiotta	Aye
Brooke King	Abstain
James (Jim) Wells	Aye
Jack Seltzer	Aye
Maggie Nance	Aye
Andrew Paris	Absent
Lisa Saxon	Aye

E. 2022-2023 Budget Development Calendar/Packet

JP Herrera presented and clarified that the Dept. Chair meeting is now scheduled for 2/9/22 vs. 2/23/22.

Dara Williams made a motion to approve 2022-2023 Budget Development Calendar with the correction to the Dept. Chair meeting is now scheduled for 2/9/22 vs. 2/23/22.

Jack Seltzer seconded the motion.

C Clauson voiced his support on behalf of PCHS students

The board **VOTED** to approve the motion.

Roll Call

Andrew Paris	Absent
Monica Batts-King	Aye
Sara Margiotta	Aye
Jewlz Fahn	Absent
Dara Williams	Aye
Brooke King	Aye
Jack Seltzer	Aye
Lisa Saxon	Aye
Maggie Nance	Aye
Brenda Clarke	Aye
James (Jim) Wells	Aye

IX. Governance

A. Zoom Meeting Capability

Tech Dept has developed a plan to have in person meetings with zoom capabilities. This will cost approximately \$10,000. D Williams requested that this be brought to B&F Committee for review/approval. Currently, zoom Board meetings are currently only allowed through 3/31/22. Any extension beyond that would require a Board declaration.

B. Updated Recusal Policy

D Williams has re-written it as an abstention policy and doesn't feel like the recusal is necessary. This has been approved by Dr. Magee and legal counsel who suggested minor changes. These will be made and brought to the Board next month for approval.

C. FPPC Advice Letter Request

D Williams noted that she has written this and submitted to Dr. Magee for review. This is now with the attorneys for review. She will adjust this to reflect the Regis contract. B King and B Clarke expressed their support in D William's efforts.

X. Consent Agenda: Finance Items

A. Approval of Field Trips

Dara Williams made a motion to approve the items on the consent agenda.

Lisa Saxon seconded the motion.

L Saxon asked if we are making these opportunities to students with low socio-economic status as well. It was noted that donations were collected to offset the cost of any student who is not able to financially attend.

C Clauson voiced his support on behalf of the PCHS student body
The board **VOTED** to approve the motion.

Roll Call

Maggie Nance	Aye
Lisa Saxon	Aye
Jewlz Fahn	Absent
Sara Margiotta	Aye
James (Jim) Wells	Aye
Andrew Paris	Absent
Monica Batts-King	Aye
Dara Williams	Aye
Jack Seltzer	Aye
Brooke King	Aye
Brenda Clarke	Aye

XI. New Business / Announcements

A. Announcements / New Business

Next Board meeting is Tuesday, March 15, 2022 at 5 pm.

B. Announce items for closed session, if any.

Non-Interested parties went into closed session at 8:54 pm.

XII. Open Session

A. Return to Open Session

Returned to open session at 9:22 pm. There is nothing to report from closed session.

B. Report Out on Action Taken In Closed Session, If Any.

There is nothing to report from closed session.

XIII. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:23 PM.

Respectfully Submitted,

Sara Margiotta

Coversheet

Faculty Report

Section: III. Organizational Reports
Item: E. Faculty Report
Purpose: FYI
Submitted by:
Related Material: Faculty Board Report 03_15_2022.pdf



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Faculty Report

Board of Trustees Meeting

March 15, 2022

Concerns

- Faculty would like an update regarding what needs to be done to remove the perimeter fencing. The push gates need to remain open at all times. The chains impede evacuations. What is the protocol in case of an emergency?
- Faculty would like to have a standard technology classroom assessment, so that the Pali stakeholders can make an informed decision about how to allocate resources for technology. We need to define what an ideal classroom looks like. We need to make sure that all rooms have a baseline level of technology available – rather than the level that an individual teacher may be comfortable having. Finally, all projectors need to be mounted.
- Faculty is concerned that some purchase orders and financial transactions are not being processed in a timely manner and that some account balances are not correctly updated. Purchase orders submitted in September still have not been processed. It's incredibly difficult to reconcile orders placed with CTE funding. Is there a plan to update the entire system, so that everything can be transparent and updated in real time?
- Priority for the limited play space we have needs to go to Pali athletics and other school-sanctioned groups. These resources cannot be given to outside groups before the needs of Pali groups are met. There needs to be a clearer process for Pali-based groups to put in requests for space and be guaranteed that they will have their requests honored.
- We need to have a proactive plan for identifying Virtual Academy staff, so that adequate training may be provided. In addition, as students make class selections for 2022-23, we must have accurate numbers regarding those selecting in-person and online educational programs.
- There are concerns about the rising costs of transportation and the effectiveness of the current system of funding the busing program out of the general fund.
- LAUSD coaches received increases in stipends. PCHS stipends need to be adjusted as well or we will not be able to maintain the program.
- What happened with the
- The school's textbook budget has been cut in recent years. It's time to come up with a systematic program to address textbook needs.

Points of Pride

- Fuerza Unida is celebrating the fact that 54 percent of Pali's Latinx students earned at least a 3.0 GPA during the fall semester. Coordinator Myrna Cervantes organized a luncheon to celebrate the students and their academic achievement.



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- With the support of faculty sponsor Kinema Ivra, Pali's Black Student Union offered several opportunities for the campus community to celebrate the contributions of Black Americans. Ms. Ivra pulled artifacts from her own collection to create a display in the case outside of the library. Students shared snippets of Black History in public address announcements and created playlists for lunch-time activities.

Coversheet

Human Resources Director (HR) Report

Section: III. Organizational Reports
Item: F. Human Resources Director (HR) Report
Purpose: FYI
Submitted by:
Related Material: HR Board Report 03_15_2022.pdf



PALISADES CHARTER HIGH SCHOOL

Human Resources Board Report

April 19, 2022

New Hires/Temporary/Contract

Name	Classification/Position	Funding	Effective Date
DiMaggio, Katherine	Temp College Advisor	General	March 1, 2022

Retirement/Resignation/Release/Part Time Assignment

Name	Classification/Position	Funding	Effective Date
Howard, Russel	Dir. Student Activities, Athletics, Discipline And Security	General	June 30, 2022
Simmons, JoLeta	Senior Office Assistant	General	April 30, 2022

Staffing and Recruitment:

OPEN POSITIONS

Faculty

Teacher – Special Education RSP
 Biology
 Computer Science
 African American History/US History

School Psychologist- Needs an additional hire due to work load
 Interim Theatre Technical Director
 Director-Student Activities, Athletics, Discipline And Security

Classified

Campus Aide
 Director, Human Resources

Benefits:

Retirement Benefits: Due to Covid-19, we are unable to have any representatives from CalSTRS to host a retirement preparation workshop on campus. There will be a retirement workshop via zoom on March 16th, 2022.

Coversheet

Director of Operations Report

Section: III. Organizational Reports
Item: G. Director of Operations Report
Purpose: FYI
Submitted by:
Related Material: Operations Board Report 03_15_2022.pdf



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Board of Trustees Meeting Operations Report March 15, 2022

Transportation/Buses:

- The PCHS School Bus Program & Schedule, as well as Special Ed and Athletic Buses, have been operating as expected and as they did in Fall Semester.
- Occupancy Rate has remained fairly stable in Spring Semester.
- The 2022-23 PCHS School Bus Program was set to open Registration & Scholarship Applications for next year on 3/4/2022, to coincide with the PCHS Admission/Enrollment process via the Online Registration Process (OLR). This process was put on hold, and de-coupled from OLR, until the transportation discussions for next year conclude at the upcoming Budget & Finance and Board of Trustees meetings.

Safety & Security:

- PCHS conducted Safety Training for Faculty/Staff & Students on Wed 2/16 for Active Intruder scenario. The revised training materials were well received - Thank you to Brooke, Monica, Dina and the Safety Committee! While participation was good, there were some reported concerns in engagement from Teachers and Students.
- PCHS will continue with our monthly Safety Drill schedule for all of spring semester. The next Safety Drill is the Medical/Other HOLD Drill scheduled for Wednesday 3/16, and then an Earthquake Drill on Tue 4/19.
- The Safety Committee has been meeting regularly to discuss previous and upcoming drills. The revamped/expanded committee includes representatives from more Education Collaborator Groups, with currently the following representation:
 - 3 Teachers: Jimenez, Buckman, Mashbaum
 - 3 Classified Non-Operations: Leifer, Ross, Moo
 - 3 Classified Operations: Park, Roepel, Cabrera
 - 2 Students: Chris Clausen, Shaya Keyvanfar
 - 2 Parents: Bridget Guy & Mandana Hedayat
 - 3 Admins: Magee, Howard, Parcell
 - 1 School Police Officer: Officer Johnson
 - 1 School Nurse: Boyd
 - 1 Board Member: King (Thank You to Brooke for Chairing this Committee)
- While some student restroom vandalism continues to be a problem (almost 100% Boys), the major graffiti vandal was caught and handled by the Dean's Office. Thank you to all involved, but special shout-outs to Adam Licea for a relentless investigation and John Achen for making the capture.



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Safety & Security (Continued):

- PCHS has transitioned 80% of its 3rd-Party Security Personnel from the more expensive TPE to the less expensive Allied.
- Campus Access Checkpoint/Security staffing is continues to operate without extra 3rd-Party security staffing above the same levels as Pre-Pandemic. Only PCHS-Internal personnel for 1-Hour are being used with the morning check-in (7am-8am).
- COVID Protocols and Operations are continuing related to Testing Stations, Health Checkpoints, Positive Waiting Areas, Isolation Areas, Daily Rapid/Antigen Testing, etc.
- The State of CA, CDPH and LACDPH have relaxed their Indoor Masking requirements as of Sat 3/12 (Mon 3/14 as the first School Day). As of the writing of this report on Thu 3/10, PCHS is still waiting to hear if LAUSD is also going to align with LACDPH before PCHS can adjust its protocols as well. Updates expected before Mon 3/14.
- Details on Campus Access Requirements are posted on PCHS's website here: go.palihigh.org/CampusAccess.

Permits & Setups:

- **Permit Revenue for February 2022: ~\$64,300**
 - ~\$35,400 from Facility Rentals
 - ~\$500 from Facility Parking Rental
 - ~\$6,400 from Banner Rentals
 - ~\$22,000 from Filming
- **Filming that took place in February:**
 - Ave 53 (still photography)
 - Black Market Inc. (TORRID – athletic sportswear/leisure commercial)
 - Air Productions (Walmart – athletic clothing label launch)
- **Filming Anticipated for February:**
 - North 6 (still photography)
 - Birkenstock (still photography)
 - Music Video
 - YouTube Commercial
- Banner demand continues strong, lots of new interest — previous banner users in the process of renewing as well.

Coversheet

Director of Development Report

Section: III. Organizational Reports
Item: H. Director of Development Report
Purpose: FYI
Submitted by:
Related Material: Director of Development Report 03_15_2022.pdf



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Development Report Board of Trustees Meeting March 15, 2022

3/10/2022

TOTAL FUNDS RAISED TO DATE:	Fund	Prior Report	YTD	Inc/Dec.	Budget
The PCHS Fund	General	\$345,962	\$356,286	\$10,324	\$500,000
Pali Alumni Fund	General	\$4,609	\$4,609	\$0	
TOTAL UNRESTRICTED FUNDS RAISED		\$350,571	\$360,895	\$10,324	\$500,000
CTE Incentive Grant	General	\$183,141	\$183,141	\$0	\$0
Perkins V Grant	General	\$37,861	\$37,861	\$0	\$0
Rest. Donations/Pledges - Recd	General	\$0	\$0	\$0	0
Rest. Donations/Pledges	General	\$0	\$0	\$0	0
TOTAL RESTRICTED FUNDS RAISED		\$221,002	\$221,002	\$0	\$0
TOTAL FUNDS RECEIVED		\$571,573	\$581,897	\$10,324	\$500,000

TOTAL EXPENSES TO DATE:

Bacio Design		\$4,433		\$3,500
L.A. Press Printing		\$0		\$2,500
American Direct Mail		\$1,064		\$6,900
Postage		\$603		\$1,800
Subscriptions		\$5,982		\$7,800
SafeSave service fees		\$6,301		\$7,500
Salaries & Benefits (Campus Unification/Development Dir)		\$118,541		\$177,812
Office supplies		\$199		\$200
Videography		\$0		\$1,500
Family Donor				
Banners		\$462		\$700
Career Day & Fair Breakfast/Lunch		\$0		\$0
Donor Bricks		\$0		\$1,500
Donor Reception		\$0		\$0
Chamber Expo		\$0		\$0
Pali High Booster Club (split donation)		\$12,750		



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New Parent Welcome Breakfast	<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES FOR UNRESTRICTED FUNDS	<u><u>\$150,336</u></u>	<u><u>\$211,712</u></u>

TOTAL NET FUNDS	\$431,561	\$288,288
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GIVING SUMMARY BY DESIGNATION:	# of Donors	Ave. Amt.	Total Amt.
Campus Safety - COVID-19	3	\$1,439	\$4,318
Classroom Instructional Materials	5	\$428	\$2,139
Faculty & Staff Development	3	\$1,919	\$5,758
College Center	7	\$728	\$5,099
Greatest Need	229	\$1,279	\$293,107
Math Aides and Tutors	3	\$395	\$1,185
Technology and Innovation	34	\$549	\$35,127
Transportation Assistance	8	\$461	\$3,685
Visual and Performing Arts	6	\$979	\$5,871
	<u>298</u>		<u>\$356,286</u>

Comments and Campaigns initiated to date:

- 1.) Joint Appeal with Booster Club sent 8//21
- 2.) New Parent Welcome Breakfast was cancelled
- 3.) PCHS Fund comparison: **\$353,199** this year/**\$341,939** last year. Best YTD was **\$351,784**.
- 4.) PCHS Fund donor comparison: **298** this year/**353** last year
- 5.) New Parent Zoom Presentation 9/11/21
- 6.) Follow up Email sent to all parents 9/13/21
- 7.) Letters to last year's Banner donors who have not donated to date 10/20/21
- 8.) Driveway Days scheduled for October 25 - 28 were cancelled due to drop off complications
- 9.) Major Donor Reception held on November 4th received \$51,000 in pledges with more to come
- 10.) \$60 for the 60th Anniversary Campaign to begin the week before #Giving Tuesday to alums & faculty/
staff and friends
- 11.) #Giving Tuesday Campaign to begin on November 21st
- 12.) #Giving Tuesday Campaign raised \$34,425.78



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- 13.) \$60 for the 60th Campaign raised \$3,225 from faculty, staff, admin and alumni
- 14.) Year-End Campaign to begin on 12/27, 12/29, and 12/31
- 15.) Year-End Campaign brought in \$57,389.98
- 16.) Personal Phon-a-thon to begin on 3/15
- 17.) PCHS Fund Thank-a-thon to begin on 3/31

Grants Submitted to date:

Grantor:	Amount	Purpose	Date Submit
CTE Incentive Grant	\$183,141.00	CTE Funds for 2020-21 Perkins Funds for 2020-	1/15/2021
Perkins V Grant	\$37,861.00	21	7/15/2021
Ronald W. Burkle Foundation	\$25,000.00	Disruptive Innovations	2/17/2021
Dorrance Family Foundation	\$25,000.00	Disruptive Innovations	2/17/2021
Van Konynenburg Foundation	\$25,000.00	Disruptive Innovations	2/17/2021
Eli & Edythe Broad Foundation	\$25,000.00	Disruptive Innovations	2/17/2021
M.B. Seretean Foundation	\$25,000.00	Disruptive Innovations	2/17/2021
Lawrence Foundation	\$5,000.00	Disruptive Innovations	2/17/2021
<i>Non-Profit Security Grant</i>	<i>\$131,250.00</i>	<i>Perimeter Fencing</i>	<i>4/6/2021</i>
Pacific Palisades Women's Club	\$250.00	Mosaic repair	7/27/2021
Lewis A. Kingsley Foundation	\$10,000.00	Program Support Professional	8/10/2021
Mara W. Breech Foundation	\$5,000.00	Development	10/20/2021
William C. Bannerman Foundation	\$10,000.00	Disruptive Innovations	10/29/2021
	<u>\$507,502.00</u>		

*Red italic represents grant was not approved and deducted from the total outstanding grant requests

Grants Received to date:

Grantor:	Amount	Purpose	Date Rec'd
CTE Incentive Grant	\$183,141.00	CTE Funds for 2020-21 Perkins Funds for 2020-	6/30/2021
Perkins V Grant	\$37,861.00	21	9/15/2021
Pacific Palisades Women's Club	\$250.00	Mosaic repair	7/27/2021
Lewis A. Kingsley Foundation	\$10,000.00	Vernier probes Project	10/5/2021



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Mara W. Breech Foundation	<u>\$5,000.00</u>	Professional Development	1/16/2022
	\$236,252.00		

Federal Grant for \$1.5 million for increasing STEM access and involvement among women and special populations we created in collaboration with XYLO Academy was not approved.

NOTE TO BOARD MEMBERS:

During the month of March, you will be asked to call 5 major donors to the PCHS Fund this year and thank them for their generous support of PCHS. Coming from a board member, this will be greatly appreciated by the donor. Additionally, you will be asked to help "friend raise" for the PCHS Fund. A self-contained campaign will be sent to you to send to 5 friends who you think will support you and PCHS.

As a board member, it is important to understand that you play a primary role in raising funds for our school.

Coversheet

Chief Business Officer (CBO) Report

Section: III. Organizational Reports
Item: I. Chief Business Officer (CBO) Report
Purpose: FYI
Submitted by:
Related Material: CBO Board Report 03_15_2022.pdf



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CBO Report Board of Trustees Meeting March 15, 2022

2021-2022 BUDGET UPDATE

- The second interim financial report was submitted to LAUSD on 3/2/22. LAUSD will review and submit to the CDE. The report will be presented as a separate agenda item.
- PCHS is projecting a deficit of -\$749,953. Please note, -\$1,025,890 of that deficit is due to our ELO allocation being received in the 2020-2021 year. If you recall, we accounted for that revenue last year and are now reflecting the -\$1,025,890 as part of our beginning balance.

COMPLIANCE

- The 2020-2021 audit was finalized and submitted on 1/31.
- The audit report, finding and corrective action will be covered as a separate agenda item.
- We are also required to select our auditor for next year, by April 1, 2022. The audit engagement proposal from Christy White audit firm has also been added as a separate agenda item.

EMPLOYMENT BENEFITS

- We are still working with Arthur J. Gallagher & Co (our insurance broker) to explore options for alternative employee benefits coverage (medical, dental, vision, life, etc.). This includes coverage for active employees, retirees, and eligible dependents. This was discussed in the LTHB committee meeting, and we have asked Gallagher to explore the following options:
 - Explore matching the exact LAUSD benefits
 - Explore options with a Health Savings Account (HSA), Health Retirement Account (HRA) or comparable coverages
 - Explore a non-composite plan.
- We will share high level information at the next LTHB meeting. However, this is a negotiable item and further discussions will happen with our union partners.

INVESTMENT OF RETIREE FUND

- As communicated previously, the investment management team at Merrill Lynch has already invested \$1,125,000 into the market and will dollar-cost-average the remaining amount, on a monthly-basis. Meaning, each month the investment manager will put another \$1.125 Million into the market, until we are fully invested.
- The investment manager put our March investment on hold given the market volatility. Unfortunately, the current war, inflation, and the March Federal Reserve meetings (rate hike) are increasing volatility.
- Our long-term strategy remains unchanged. In-fact, dollar-cost averaging in this instance is beneficial because we are now buying at a “value” compared to prior months.
 - For instance, year-to-date (01/01/2022 – 03/11/2022) the S&P 500 is down approximately -11.79%, while the Dow Jones Industrial Average is down -9.34%.



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CAFETERIA/NUTRITION

- The cafeteria Request for Proposal (RFP) has been submitted to the CDE and is being covered as a separate agenda item. This is a public bid, and we are following all bidding requirements.
- We have reassigned one of our Chartwells staff members from Pali Academy to the main campus to help with meal distribution. The additional point-of-sale has significantly improved meal serving times.
- To backfill the need at Pali Academy, we are having a PCHS staff member help distribute food during nutrition/lunch.
- Additionally, the cost to replace our 4 door refrigerator with two 2 door refrigerators is approximately \$13,000. We need to replace them and are evaluating the use of our “cafeteria infrastructure grant” of \$25,000. This has been approved by the State but the allocation is not final and we have not received the funds.

PAYROLL

- PCHS is in the process of transitioning to a new Human Capital/Payroll vendor: Paycom.
- We received some concerns regarding the timing of the transition and the new processes.
- We will continue discussions with our union partners and communicate the launch date once we have addressed all concerns.
- For now, we are remaining with ADP until further notice.

A-G COMPLETION GRANT

- As of October 2021, PCHS’ preliminary allocation was \$816,034. In February 2022, the CDE then revised the allocation to an amount just over \$1 Million. As of March 7th the final allocation was set at \$645,524.
- The A-G Completion Grant Plan was discussed at the 3/14/22 budget committee meeting and the spending proposal can be found [here](#):
- Please note, there is no formal plan submission to the CDE. However, we are required to discuss the plan and vote on the plan at a subsequent meeting.
- More information regarding allowable can be found [here](#).

LOOKING AHEAD

- The 2022-2023 budget development process has started. We have provided budget buckets to all departments and will be hosting various meetings to solicit feedback, understand needs and propose a budget that (1) reflects stakeholder feedback, (2) supports our LCAP/goals and (3) is balanced.
- The Governor will provide his May budget revision and we will learn more information about revenues, expenses, and assumptions for our 2022-2023 budget. The items of concern are (1) cost-of-living adjustment (COLA), (2) enrollment/ADA funding legislation, (3) STRS/PERS pension buy-downs and (4) categorical one-time funds.

Coversheet

Executive Director/Principal (EDP) Report

Section: III. Organizational Reports
Item: J. Executive Director/Principal (EDP) Report
Purpose: FYI
Submitted by:
Related Material: EDP Board Report 03_15_2022.pdf



PALISADES CHARTER HIGH SCHOOL

Executive Director/Principal Report Board of Trustees Meeting March 15, 2022

Our mission: PCHS will empower our diverse student population to make positive contributions to the global community by dedicating our resources to ensure educational excellence, civic responsibility, and personal growth.

Climate Summit Earth Day on April 22, 2022

Palisades Charter High School continues to demonstrate our commitment to addressing environmental issues and the climate crisis through educational opportunities across campus. The first ever PCHS Earth Day Climate Summit will engage students and teachers in all subject areas. The Human Rights Watch Student Task Force is providing a library of resources and materials. Special thanks to Angelica Pereyra, Myrna Cervantes, Steve Engelmann, Monica Iannessa, Jordan Todd, and Pam Bruns for coordinating this important event.

The following information is from *The Human Rights Watch Student Task Force Taking Responsibility for the Future* newsletter.

<https://www.hrwstf.org/wordpress/climate-summit-day-april-22-2022-palisades-charter-high-school/>

Why a Climate Summit Day?

Palisades Charter HS teachers and administrators have worked with the STF Team to conduct several human rights education professional development days over the years. We are pleased to support Pali's Climate Summit Day as part of the Pali STF chapter's work in our [Human Rights and the Climate Crisis Campaign](#).

Many students identify the climate crisis as the defining issue of our time, and since fall 2019, STF members at Pali have been advocating for 100% clean, renewable energy. Pali STFers participated in LAUSD's adoption of the 100% Clean Energy Resolution on December 3, 2019, which inspired numerous on-campus education efforts to raise awareness of the need for renewable energy. They also presented the first student-led climate resolution to the Pali Board of Trustees, which passed unanimously on May 18, 2020. The resolution created the Pali Clean Energy Task Force, operating in three sub-committees focused on transitioning to 100% renewable energy, energy efficiency, and climate education.

Pali has a Board vetted and approved solar energy proposal currently waiting in LAUSD's system while other projects are prioritized. The Climate Education Sub-Committee developed this April 22 (Earth Day) Climate Summit Day to ensure the Pali community is aware and educated about these efforts to transition Pali to 100% renewable energy. It is vital that the entire Palisades Charter High School community is empowered with the knowledge to continue



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advocating for solar. Our home planet cannot wait for a convenient time. We must act now, as a unified school, to radically reduce our carbon footprint and become a beacon of hope for the Palisades community and beyond.

In-Person Campus Tours

PCHS has resumed in-person prospective family tours. The Pali Ambassadors in coordination with Amy Onyendu, Assistant Principal for Admissions and Attendance; Karen Ellis, College Center Director, and Pam Magee welcome visitors to the campus to learn more about the PCHS experience.

Tours are scheduled for March 17, 24, and 30, and will continue into April and May based on interest.

To register for a tour, go to the PCHS website:

https://www.palihigh.org/apps/pages/index.jsp?uREC_ID=411328&type=d&termREC_ID=&PREC_ID=971768

Interested parents can also call the Main Office at (310) 230-6623 to reserve a spot for upcoming tours.

Long Term Strategic Planning Meetings

Long Term Strategic Planning (LTSP) meetings are coordinated monthly by the Executive Director/Principal and function as advisory meetings for the schoolwide decision-making process. All educational partners are welcome to participate.

The PCHS Board of Trustees develops annual schoolwide goals with the Executive Director/Principal and administrative leadership team. The goals incorporate stakeholder input and elements of the PCHS Local Control Accountability Plan (LCAP) and Western Association of Schools and Colleges (WASC) Action Plan. The goals are revisited regularly in Board and LTSP meetings. LTSP sub-committees prioritize action items, review progress, make recommendations, and develop budget proposals both for short and long range planning. The LTSP Committee is composed of five groups representing the sections of strategic planning: Academic Achievement and Innovation, Facilities, Family and Community, Fundraising/Development, and Technology.

The March LTSP meeting will focus on soliciting stakeholder feedback for the 2022-2023 Budget Development process. Topics of discussion will include (1) LCAP goals, (2) budget development calendar, and (3) spending priorities and recommendations.

Meetings are currently held on Zoom on the **last Wednesday of the month at 3:30pm.**

Everyone is invited to join the **March 30th meeting:**

<https://palihigh-org.zoom.us/j/86088271255?pwd=UHK3T0ZGTCtzWjcra2czcmdyQUJnUT09>

Summer School Information:

Dates: June 21-July 21, 2022

When: Tuesday-Thursday, 9-12:30pm



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Details:

- Open to current PCHS students
- For credit recovery and/or credit deficiency
 - Some students may be required to take classes during Summer School for credit recovery
- English, Math (Algebra 1, Geometry, and Algebra 2), Social Science, Science (Biology, Chemistry, Global Science) Health, and some Elective courses
- Sign-ups will occur after Spring Break
 - Families should look for details on the Counseling Page after Spring Break

PCHS Summer Orientation Dates

Seniors – Thursday, August 4

Juniors – Friday, August 5

Sophomores – Monday, August 8

Freshmen – Tuesday, August 9

Makeup Day -Wednesday, August 10

Addressing student concerns/Steps taken to resolve student restroom lines:

Students have expressed concerns about long restroom lines during lunch and nutrition due to restrooms being closed for repairs or for other reasons. To resolve these issues, the following steps have been put in place:

- Adult supervisors are posted at restrooms during nutrition and lunch to keep lines moving and reduce opportunities for vandalism.
- A list of open restroom locations is posted on the school website and Schoology.
- Four additional, executive restrooms are available for students.

PCHS will continue to monitor the restrooms to ensure students are able to access the facilities quickly during nutrition and lunch.

Schoolwide Goals Update

The PCHS Board of Trustees, Executive Director/Principal, Directors/Assistant Principals and students representing ASB Leadership, Ambassadors, Justice Union, BSU, LSU and more met in Mercer Hall on Saturday, August 18 to discuss schoolwide goals for the 2021-22 school year and beyond. The group reviewed the previous schoolwide goals, critical benchmarks identified in the WASC Accreditation Action Plan for Equity, the Local Control Accountability Plan (LCAP) surveys, and the annual LAUSD Charter School Division Compliance Audit.

The current schoolwide goals build on previous goals and address academic achievement, budget/fiscal, communication, diversity, and student socioemotional well-being.

Progress toward one or more of the goals will be reported monthly to the Board of Trustees and stakeholders. This month's focus is on the Fiscal/Budget Goal:



PALISADES

CHARTER HIGH SCHOOL

Fiscal/Budget

Long Term Aspirational Goal

PCHS will identify and adopt cost-effective priorities to achieve 21st-century student-focused education. PCHS will do this with complete transparency and accountability while maintaining a balanced budget and cash reserve levels of 5%+ and providing monthly and annual reporting measurements.

Action Items:

- Align on clear budget priorities for 2021-24 and seek board adoption by March 2022.
- Maintain a minimum 5% unrestricted cash reserve and monitor on a monthly basis.
- Execute adopted budget with efficiency and strict adherence to fiscal policies and procedures - monitor on a monthly basis.
- Address Lifetime Health Benefit (OPEB liability) by investing current assets (immediately), pre-funding the benefit at the recommended level (monthly), and/or identifying a solution to address the long-term liability by Jan 2022.
- By June 2022, develop a funding plan to support technology equity and access (Ed Tech Plan).
- Achieve all goals set forth in the Strategic Development Plan (PCHS Fund, planned giving, alumni network, endowment, grants, and capital campaigns).
- Identify ways to increase the effectiveness of budget/financial communications.

2022-23 Registration

Applications for the 2022-2023 school year opened Tuesday, October 12, 2021, and closed Monday, February 28, 2022. All prospective families must have submitted an application. The applications are collected then sorted by preference order. Based on the PCHS charter and a policy adopted by the Palisades Charter High School Board of Trustees, admission is granted to students in the following preference order:

1. Residents of the former attendance area of Palisades High School.
2. Siblings of pupils admitted or attending the charter school
3. Children of PCHS staff not to exceed 5% of the school's enrollment
4. Students who **have culminated** from Paul Revere Charter Middle School
5. Those who qualify for free or reduced-price meals
6. Applicants who reside within LAUSD's attendance boundaries
7. Applicants that reside within the state of California, but not within LAUSD boundaries.

For more information about the PCHS Registration Process, contact Amy Onyendu, Assistant Principal/Director of Admissions and Attendance.

2022-23 School Start Time and Proposed Bell Schedule Changes



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SB 328 known as the later school start bill goes into effect July 1, 2022. **All California public districts are required to start high schools no earlier than 8:30am and middle schools no earlier than 8:00am.**

The Academic Accountability Committee has been discussing potential bell schedules and has requested proposals to review. Bell schedules are a negotiable item. After vetting proposals and gathering feedback from our educational partners, PCHS will collaborate with UTLA-PCHS to determine the most appropriate schedule for the coming school year and future school years. The final recommendation will be brought to the Board of Trustees for approval.

The March 8 Faculty Meeting focused on discussing potential changes to the bell schedule. Reasons to consider adjustments to the current bell schedule include:

- 1) Addressing the new later start time is mandatory.
- 2) Shortened student attention spans and increased technology integration have made the longer school block period obsolete.
- 3) The current bell schedule has little embedded time for PLCs, SLCs, professional development, or IEP/SST meetings.
- 4) Students need more time to learn how to be students, strengthen soft skills, and develop socio-emotionally.
- 5) Geographic locales have expanded and travel time for both staff and students have to be considered.

Schedule proposals will be considered in two phases:

Phase 1 – Fall 2022

Phase 2 – Long range planning for 2 years and beyond.

LAUSD Charter School Division Annual Compliance Review

Virtual Visit on April 5 and in-person site visit on April 8 - The virtual visit will consist of a Zoom meeting with the school's leadership team to discuss/debrief (a) the school's responses to the oversight focus questions; (b) the results of our "virtual binder" document review; and, (c) the review of the school's special education program and Welligent reports. The in-person site visit will include a physical visit to conduct classroom observations followed by a discussion/debrief of the classroom observations and to complete a health and safety inspection. Additionally, the assigned Fiscal Oversight Administrator will separately schedule the fiscal segregation of duties review.

Coversheet

PCHS Mask Mandate

Section: VI. Changes/Updates in Response to COVID-19
Item: B. PCHS Mask Mandate
Purpose: Vote
Submitted by:
Related Material: Board Motion COVID Masking Protocols 03_15_2022.pdf

EXECUTIVE DIRECTOR/PRINCIPAL

COVER SHEET FOR AGENDA ITEMS

March 15, 2022

TOPIC/ AGENDA ITEM:

VI. Changes/Updates Impact on School
B. PCHS Mask Mandate

PERSONNEL INVOLVED:

- 1) The PCHS Administrators responsible for COVID mitigation and safety
- 2) UTLA-PCHS Chapter Chairs representing the PCHS Faculty
- 3) PESPU representation for PCHS Classified Staff
- 4) School Nurse

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

Guidance from the State of CA and LACDPH provides for optional masking both indoors and outdoors as of March 12, 2022. The purpose of this action is to determine the most appropriate protocols for PCHS based on current case rates and any applicable federal, state, and local laws.

Adjustments will be made in the event of a mandate from our charter authorizer based on the Sole Occupancy Agreement and/or changes in case rates and in federal, state, and local laws.

RECOMMENDED MOTION:

“To grant the PCHS Administrators who are responsible for COVID mitigation in collaboration with UTLA-PCHS chapter chairs and PESPU representation, approval to determine the PCHS mask protocols in compliance with any applicable federal, state, and local laws.”



Pamela Magee
Executive Director/Principal

Coversheet

2020-2021 Independent Audit

Section: IX. Finance
Item: A. 2020-2021 Independent Audit
Purpose: Vote
Submitted by:
Related Material: IX_A - 2020-21 Independent Audit_Board Motion.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 15, 2022

TOPIC/ AGENDA ITEM:

IX. FINANCE

A. 2020-2021 Independent Audit Report

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Finance, Audit committee, independent audit firm

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the 2020-2021 Independent Audit Report. The report covers the period of July 1, 2020, through June 30, 2021 and outlines financial statements, accounting practices, internal controls, processes, and compliance.

In accordance with California Education Code (EC § 47605[m], 41020[h], and 41020.9[b]), PCHS is required to provide it's prior-year audit to our chartering authority, County Office of Education, State Superintendent of Public Instruction, and the State Controller's Office.

The audit committee has reviewed the audit report. One (1) audit finding was noted in the report and there is a narrative explanation and corrective action plan in the subsequent pages.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of ensuring compliance for PCHS.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the 2020-2021 Audit Report.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 2020-2021 Audit Report.

RECOMMENDED MOTION:

“To approve the 2020-2021 Financial Audit Report and corrective action plan.”

Juan Pablo Herrera
Chief Business Officer



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

January 28, 2022

To the Board of Directors of
Palisades Charter High School
Pacific Palisades, California

We have audited the financial statements of Palisades Charter High School for the year ended June 30, 2021, and we will issue our report thereon dated January 28, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 3, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Palisades Charter High School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2020-21 fiscal year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was

Management's estimate of the depreciation expense and its impact on accumulated depreciation is based on estimated useful lives of the fixed assets previously purchased. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure on multi-employer defined benefit plan participation in Note 13 to the financial statements. The estimated withdrawal liability is based on prior year data from actuarial studies on the retirement plans and is disclosed for information purposes only. As a nonprofit entity, there is no required recording of a net pension liability as other local educational entities (LEAs), such as school districts, would have to record under governmental accounting (GASB).

The financial statement disclosures are neutral, consistent, and clear.

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Significant Audit Matters (continued)

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

Recording of State on-behalf contributions to the CalSTRS retirement plan. Because the entry is a non-cash transaction with no impact on ending net assets, the Organization does not typically record this entry and relies on the audit adjustment.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 28, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Palisades Charter High School and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Christy White, Inc.
San Diego, California



PALISADES CHARTER HIGH SCHOOL

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2021**

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2020)

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOL**

Palisades Charter High (Charter No. 0037)

**PALISADES CHARTER HIGH SCHOOL
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FINANCIAL SECTION



Certified Public Accountants serving
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Schools throughout California

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Palisades Charter High School
Pacific Palisades, California

Report on the Financial Statements

We have audited the accompanying financial statements of Palisades Charter High School (the "Charter") which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

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 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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Palisades Charter High School as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Reporting on Summarized Comparative Information

We have previously audited the Palisades Charter High School's 2020 financial statements and we expressed an unmodified opinion on those audited financial statements in our report dated March 15, 2021. In our opinion, the summarized comparative information presented herein as of and for the fiscal year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of Palisades Charter High School taken as a whole. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2022, on our consideration of the Charter'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 the Charter'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 the Charter's internal control over financial reporting and compliance.



San Diego, California
January 28, 2022

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2020)**

	<u>2021*</u>	<u>2020</u>
ASSETS		
Current assets		
Cash and cash equivalents	\$ 15,376,969	\$ 10,389,189
Investments	518,082	518,697
Accounts receivable	3,118,060	5,083,771
Inventory	12,568	12,568
Prepaid expenses	120,932	209,896
Total current assets	<u>19,146,611</u>	<u>16,214,121</u>
Capital assets		
Property and equipment	15,124,083	14,673,728
Less accumulated depreciation	<u>(7,858,399)</u>	<u>(6,887,899)</u>
Capital assets, net	<u>7,265,684</u>	<u>7,785,829</u>
Total Assets	<u>\$ 26,412,295</u>	<u>\$ 23,999,950</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 3,511,749	\$ 4,240,686
Due to student groups	572,183	514,974
Deferred revenue	843,490	275,419
Long-term liabilities	<u>14,536,087</u>	<u>25,899,883</u>
Total liabilities	<u>19,463,509</u>	<u>30,930,962</u>
Net assets		
Without donor restrictions	6,033,796	(7,948,081)
With donor restrictions	<u>914,990</u>	<u>1,017,069</u>
Total net assets	<u>6,948,786</u>	<u>(6,931,012)</u>
Total Liabilities and Net Assets	<u>\$ 26,412,295</u>	<u>\$ 23,999,950</u>

**Financial information for all programs operated by the Charter can be found on the Combining Financial Statements in the Supplementary Information Section.*

The notes to the financial statements are an integral part of this statement.

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020)**

	2021*			2020
	Without Donor Restrictions	With Donor Restrictions	Total	Total
SUPPORT AND REVENUES				
Federal and state support and revenues				
Local control funding formula, state aid	\$ 21,288,605	\$ -	\$ 21,288,605	\$ 20,855,920
Federal revenues	6,991,793	-	6,991,793	1,243,671
Other state revenues	5,921,790	-	5,921,790	4,547,908
Total federal and state support and revenues	34,202,188	-	34,202,188	26,647,499
Local support and revenues				
Payments in lieu of property taxes	8,166,176	-	8,166,176	8,759,320
Investment income, net	84,319	-	84,319	130,474
Other local revenues	835,349	431,563	1,266,912	1,895,533
Total local support and revenues	9,085,844	431,563	9,517,407	10,785,327
Donor restrictions satisfied	533,642	(533,642)	-	-
Total Support and Revenues	43,821,674	(102,079)	43,719,595	37,432,826
EXPENSES				
Program services	23,987,812	-	23,987,812	33,165,502
Supporting services				
Management and general	5,542,465	-	5,542,465	4,239,103
Fundraising	309,520	-	309,520	209,259
Total Expenses	29,839,797	-	29,839,797	37,613,864
CHANGE IN NET ASSETS	13,981,877	(102,079)	13,879,798	(181,038)
Net Assets - Beginning	(7,948,081)	1,017,069	(6,931,012)	(6,749,974)
Net Assets - Ending	\$ 6,033,796	\$ 914,990	\$ 6,948,786	\$ (6,931,012)

*Financial information for all programs operated by the Charter can be found on the Combining Financial Statements in the Supplementary Information Section.

The notes to the financial statements are an integral part of this statement.

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020)**

EXPENSES	2021				2020
	Program Services	Supporting Services		Total	Total
		Management and General	Fundraising		
Personnel expenses					
Certificated salaries	\$ 14,646,777	\$ 802,339	\$ 14,000	\$ 15,463,116	\$ 14,270,782
Non-certificated salaries	2,032,860	2,223,169	164,908	4,420,937	4,736,131
Employee benefits	786,544	1,455,537	81,403	2,323,484	11,127,480
Total personnel expenses	<u>17,466,181</u>	<u>4,481,045</u>	<u>260,311</u>	<u>22,207,537</u>	<u>30,134,393</u>
Non-personnel expenses					
Books and supplies	1,227,538	1,000	21,105	1,249,643	546,164
Insurance	-	306,042	-	306,042	192,879
Facilities	1,140,793	3,140	-	1,143,933	1,242,904
Professional services	2,276,519	653,943	-	2,930,462	3,382,361
Interest expense	23,796	-	-	23,796	62,164
Depreciation	970,500	-	-	970,500	871,903
Student activities	131,950	-	-	131,950	249,457
Student transportation	-	22,799	-	22,799	201,258
Payments to authorizing agency	294,547	-	-	294,547	296,218
Other operating expenses	455,988	74,496	28,104	558,588	434,163
Total non-personnel expenses	<u>6,521,631</u>	<u>1,061,420</u>	<u>49,209</u>	<u>7,632,260</u>	<u>7,479,471</u>
Total Expenses - 2021	<u>\$ 23,987,812</u>	<u>\$ 5,542,465</u>	<u>\$ 309,520</u>	<u>\$ 29,839,797</u>	
Total Expenses - 2020	<u>\$ 33,165,502</u>	<u>\$ 4,239,103</u>	<u>\$ 209,259</u>		<u>\$ 37,613,864</u>

The notes to the financial statements are an integral part of this statement.

**PALISADES CHARTER HIGH SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020)**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 13,879,798	\$ (181,038)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	970,500	871,903
Forgiveness of PPP loan - cancellation of debt	(4,606,000)	-
(Increase) decrease in operating assets		
Accounts receivable	1,965,711	(3,789,522)
Prepaid expenses	88,964	(29,382)
Increase (decrease) in operating liabilities		
Accounts payable	(728,937)	1,426,629
Due to student groups	57,209	189,862
Deferred revenue	568,071	53,981
Other postemployment benefits payable	(6,770,386)	1,436,697
Compensated absences	12,590	4,231
Net cash provided by (used in) operating activities	<u>5,437,520</u>	<u>(16,639)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer to investment accounts	615	(82,442)
Purchase of capital assets	(450,355)	(456,085)
Net cash provided by (used in) investing activities	<u>(449,740)</u>	<u>(538,527)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from PPP loan	-	4,606,000
Net cash provided by (used in) financing activities	<u>-</u>	<u>4,606,000</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,987,780	4,050,834
Cash and cash equivalents - Beginning	<u>10,389,189</u>	<u>6,338,355</u>
Cash and cash equivalents - Ending	<u>\$ 15,376,969</u>	<u>\$ 10,389,189</u>
SUPPLEMENTAL DISCLOSURE		
Cash paid for interest	<u>\$ 23,796</u>	<u>\$ 62,164</u>

The notes to the financial statements are an integral part of this statement.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Palisades Charter High School (the “Charter”) was formed as a nonprofit public benefit corporation on February 4, 2004, for the purpose of operating as a California public school located in Los Angeles County. The Charter was numbered by the State Board of Education in September 1993 as California Charter No. 0037. Initially a school operated by the Los Angeles Unified School District, Palisades Charter High School is a conversion school that became an independent charter school in 2003. Palisades Charter High School’s mission is “to empower our diverse student population to make positive contributions to the global community by dedicating our resources to ensure educational excellence, civic responsibility, and personal growth.” The Charter is located at 15777 Bowdoin Street in Pacific Palisades, California.

Palisades Charter High School is authorized to operate as a charter school through the Los Angeles Unified School District (the “authorizing agency”). In November 2019, the Board of Directors of the Los Angeles Unified School District approved a charter renewal for a five-year term beginning July 1, 2020 and expiring on June 30, 2025. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

The Charter’s policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received, and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective July 1, 2018. Under the Guide, Palisades Charter High School is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net assets with donor restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends, or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

As a public charter school, Palisades Charter High School also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is only used to the extent that internal accounting for charter school and other program operations is necessary and is not used for external financial statement presentation.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Comparative Totals

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Charter's audited financial statements for the year ended June 30, 2020, from which the information was derived.

E. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

F. Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management's estimates.

G. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as "net assets released from restrictions." Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

H. In Lieu of Property Taxes Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to Palisades Charter High School. Revenues are recognized by the Charter when earned.

I. Cash and Cash Equivalents

Palisades Charter High School considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Investments

The Charter's method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

K. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2021, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

L. Capital Assets

Palisades Charter High School has adopted a policy to capitalize asset purchases over \$5,000. Lesser amounts are expensed. Donations of capital assets are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions. Capital assets are depreciated using the straight-line method over the estimated useful lives of the property and equipment or the related lease terms.

M. Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

N. Income Taxes

Palisades Charter High School is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Charter is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Charter is not required to register with the California Attorney General as a charity.

The Charter's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Charter's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

O. Fair Value Measurements

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Fair Value Measurements (continued)

The three levels of the fair value hierarchy are described below:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
Level 2	Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

P. New Accounting Pronouncement

Leases

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leveraged lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease. The new lease standard is effective for private nonprofits with fiscal years beginning after December 15, 2021. The Charter will determine the impact on the financial statements once required to implement in the 2022-23 fiscal year.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents as of June 30, 2021, consists of the following:

Cash in county treasury	\$ 13,351,391
Cash in banks, non-interest bearing	2,020,076
Cash on hand or awaiting deposit	5,502
Total Cash and Cash Equivalents	<u>\$ 15,376,969</u>

Cash in Banks

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. Palisades Charter High School does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2021, \$1,787,246 of the Palisades Charter High School's bank balance was exposed to custodial credit risk as there were deposits over \$250,000 in accounts held at one or more banks.

Cash in County Treasury

Policies and Practices

Palisades Charter High School is a voluntary participant in an external investment pool. The fair value of the Charter's investment in the pool is reported in the financial statements at amounts based upon the Charter'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 recorded on the amortized cost basis and is based on the accounting records maintained by the County Treasurer.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury (continued)

General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest Charter funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies examples of the investment types permitted in the California Government Code:

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

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Charter has managed its exposure to interest rate risk by investing in the County Treasury. The Charter's investments in the Los Angeles County Investment Pool, which combines the Charter's share of the portfolio, has a combined fair value of \$13,276,482 and an amortized book value of \$13,351,391 as of June 30, 2021. The average weighted maturity for this pool is 1,045 days.

Fair Value Measurement

Investments in the Los Angeles County Treasury investment pools are not measured using the fair value input levels noted in item O of Note 1 because the Charter's transactions are based on a stable net asset value per share. All contributions and redemptions are transactions at \$1.00 net asset value per share.

NOTE 3 – INVESTMENTS

At June 30, 2021, Palisades Charter High School held \$518,082 in investments; \$250,000 held by the charter school in a certificate of deposit and \$268,082 held in a money market account by the associated student body. The investments are carried at amortized cost. These types of investments do not qualify as securities as defined in FASB ASC 320, *Investments – Debt and Equity Securities*, thus the fair value disclosures required by ASC 820, *Fair Value Measurements and Disclosures*, are not provided.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 4 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2021, consists of the following:

Local control funding sources, state aid	\$	2,114,901
Federal sources		1,148
Other state sources		65,962
Due to grantor governments		219,720
Local sources		716,329
Total Accounts Receivable	\$	<u>3,118,060</u>

NOTE 5 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2021 consists of the following:

	Balance		Balance	
	July 1, 2020	Additions	Disposals	June 30, 2021
Property and equipment				
Buildings	\$ 12,310,429	\$ 408,698	\$ -	\$ 12,719,127
Furniture and equipment	2,188,680	216,276	-	2,404,956
Construction in progress	174,619	-	174,619	-
Total property and equipment	<u>14,673,728</u>	<u>624,974</u>	<u>174,619</u>	<u>15,124,083</u>
Less accumulated depreciation	<u>(6,887,899)</u>	<u>(970,500)</u>	<u>-</u>	<u>(7,858,399)</u>
Capital Assets, net	\$ 7,785,829	\$ (345,526)	\$ 174,619	\$ 7,265,684

NOTE 6 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2021, consists of the following:

Payroll liabilities	\$	2,316,349
Vendor payables		984,687
Due to LAUSD		208,058
Due to grantor government		2,655
Total Accounts Payable	\$	<u>3,511,749</u>

NOTE 7 – DEFERRED REVENUE

Deferred revenue as of June 30, 2021, consists of the following:

Federal sources	\$	191,804
State sources		359,389
Local sources		292,297
Total Deferred Revenue	\$	<u>843,490</u>

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 8 – LONG-TERM LIABILITIES

A summary of activity related to long-term liabilities during the year ended June 30, 2021 consists of the following:

	Balance			Balance
	July 1, 2020	Additions	Deductions	June 30, 2021
Other postemployment benefits	\$ 21,209,024	\$ -	\$ 6,770,386	\$ 14,438,638
Compensated absences	84,859	12,590	-	97,449
PPP loan	4,606,000	-	4,606,000	-
Total Loans Payable	\$ 25,899,883	\$ 12,590	\$ 11,376,386	\$ 14,536,087

Other Postemployment Benefits

Refer to Note 11 for additional information related to the other postemployment benefits liability.

Compensated Absences

As of June 30, 2021, the Charter held a compensated absences liability attributed to employee vacation pay accrued but not yet paid out of \$97,449.

Paycheck Protection Program (PPP) Loan

In May 2020, the Charter received loan proceeds in the amount of \$4,606,000 under the Paycheck Protection Program (PPP). The PPP, established by the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times their average monthly payroll expenses. The loan and accrued interest are forgivable after a certain short-term period as long as the entity uses the loan proceeds for eligible purposes. The unforgiven portion of the PPP loan was originally payable over a two-year period of time; however, due to the PPP Flexibility Act enacted June 5, 2020, the repayment period is extended to five years while retaining the original interest rate of 1.00%. The Charter applied for forgiveness with the lender and received full forgiveness from the SBA. The amount of loan forgiveness is presented as a component of federal support and revenues on the statement of activities.

NOTE 9 – NET ASSETS

Net Assets with Donor Restrictions

As of June 30, 2021, the Charter's net assets with donor restrictions consist of the following:

Local donor restrictions		
Renovation and technology	\$	497,917
Scholarship fund		268,082
Restroom renovation		141,146
Drama program		1,292
State-imposed restrictions		
Classified employee professional development		6,553
Total Net Assets with Donor Restrictions	\$	914,990

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 9 – NET ASSETS (continued)

Net Assets without Donor Restrictions

Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2021, the Charter's net assets without donor restrictions consist of the following:

Net investment in capital assets	\$ 7,265,684
Other postemployment benefits unfunded deficit	(11,405,619)
Board designations	
Other postemployment benefits	<u>2,489,879</u>
Total board designations	<u>2,489,879</u>
Undesignated	<u>7,683,852</u>
Total Net Assets without Donor Restrictions	<u>\$ 6,033,796</u>

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter's financial assets as of June 30, 2021, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial assets	
Cash and cash equivalents	\$ 15,376,969
Investments, at cost	518,082
Accounts receivable	3,118,060
Prepaid expenses	<u>120,932</u>
Total Financial Assets, excluding noncurrent	<u>\$ 19,134,043</u>
Contractual or donor-imposed restrictions	
Cash restricted by others for specific uses	(914,990)
Cash balance held for student body trusts	(572,183)
Other postemployment benefits	<u>(2,489,879)</u>
Financial Assets available to meet cash needs	
 for expenditures within one year	<u>\$ 15,156,991</u>

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 11– OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The Charter provides for the continuation of retiree health benefits to eligible employees at retirement. Retiree health benefits include medical, prescription drug, dental and vision coverage. The Charter currently pays the cost of coverage for the retiree and any covered dependents during the lifetime of the retiree. Eligibility for retiree health benefits varies based on when an employee was hired. All employees hired on or after July 1, 2009 except Palisades Educational Support Personnel United (PESPU) employees hired on or after January 1, 2012, are not eligible for the Charter paid retiree health benefits.

Benefits Provided

The Charter currently provides medical, dental and vision benefits to approximately 105 eligible active employees. Additionally, as of June 30, 2020, the actuarial valuation date, there were 38 retirees eligible for benefits. The Charter School provides health benefits to certain eligible employees at retirement. The retiree health benefits provided are a continuation of the medical including prescription drugs, dental and vision benefits provided to active employees. The retiree health coverage is paid for entirely by the Charter for the lifetime of the retiree. Survivors of deceased retirees may continue health coverage at their own expense.

Eligibility

Future retiree must be enrolled in health plan prior to retirement date, and must be in receipt of monthly payment from STRS or PERS.

All employees except PESPU employees hired on or after July 1, 2009, (PESPU employees hired on or after January 1, 2012) are not eligible for the Charter School-paid health benefits at retirement.

Employees who defer their retirement after separation from service with the Charter School are not eligible for the Charter School-paid health benefits.

Retiree must be enrolled in Medicare Part A if eligible; and must enroll in Part B.

Active employees must meet the following years of service requirements at retirement:

- Hired before March 12, 1984, — must have five consecutive years of service just prior to retirement.
- Hired after March 11, 1984, but before July 1, 1987, — must have ten consecutive years of service just prior to retirement.
- Hired after June 30, 1987, but before June 1, 1992, — must have 15 consecutive years of service just prior to retirement or 20 years of service with ten years of consecutive years of service just prior to retirement.
- Hired after May 31, 1992, but before March 1, 2007, age + consecutive years of qualifying service at retirement greater than or equal to 80.
- Hired after February 28, 2007, but before January 1, 2012, age + consecutive years of qualifying service at retirement greater than or equal to 80, and at least 15 consecutive years of qualifying service at retirement.
- PESPU hired after June 30, 2009, but before January 1, 2012, age + consecutive years of qualifying service at retirement greater than or equal to 85 and at least 25 consecutive years of qualifying service at retirement.

PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Fiscal year	July - June
Valuation date	June 30, 2020
Measurement date	June 30, 2021
Accounting standard	FASB ASC 715
Discount	5.00%
Return on assets	N/A
Medical cost trend rates	4.00 to 6.00%

**The Charter has not reported any FASB-eligible plan assets but has set aside assets and has commenced investing these assets for the future payment of retiree health benefits. The amount of set-aside assets at June 30, 2021 was \$2,489,879.*

Post Retirement Benefit Plan

The following information relating to the Charter School's other post-employment benefits is contained in the actuarial valuation as of June 30, 2020 and was for the fiscal year ended June 30, 2021.

Change in Benefit Obligation	
Benefit obligation at beginning of year	\$ 21,209,024
Service cost	706,824
Interest cost	560,661
Change in assumptions	-
Change due to (gain)/loss	(7,614,097)
Projected benefits paid	(423,774)
Benefit obligation at end of year	<u>\$ 14,438,638</u>
Change in Plan Assets	
Fair value of plan assets at beginning of year	\$ -
Expected/actual return of plan assets	-
Employer contributions	423,774
Projected benefits paid	(423,774)
Fair value of plan assets at the end of year	<u>\$ -</u>
Funded Status	
Funded balance	\$ 14,438,638
Unrecognized net (gain)/loss	(7,463,431)
Unrecognized prior service cost	-
Unrecognized transition obligation	5,519,558
Net amount recognized	<u>\$ (16,382,511)</u>
Amount Recognized in Unrestricted Assets	
Net actuarial (gain)/loss	\$ (7,463,431)
Prior service cost	-
Unrecognized net transition obligation	5,519,558
Net amount recognized	<u>\$ (1,943,873)</u>

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS (continued)

Post Retirement Benefit Plan (continued)

Weighted Average Assumptions for Disclosure	
Discount rate	5.00%
Initial healthcare trend rate	6.00%
Ultimate healthcare trend rate	4.00%
Components of Net Periodic Benefit Cost	
Service cost	\$ 706,824
Interest cost	560,661
Expected return on assets	-
Amortization of net (gain)/loss	-
Amortization of prior service cost	-
Amortization of transition obligation	551,956
Net periodic postretirement benefit cost	<u>\$ 1,819,441</u>
Effect of 1% Increase in Healthcare Trend	
Benefit obligation	\$ 17,243,943
Amount change	2,805,305
Percent change	19.4%
Effect of 1% Decrease in Healthcare Trend	
Benefit obligation	\$ 12,214,731
Amount change	(2,223,907)
Percent change	-15.4%

The above information relating to the Charter's other postemployment benefits are contained in the Palisades Charter High School Actuarial Valuation as of June 30, 2021.

At June 30, 2021, the Charter recorded the other postemployment benefit plan obligation of \$14,438,638 as a long-term liability. In response to and in anticipation of the post-retirement health benefits described, the Charter designated \$2,489,879 of its net assets to be used to meet the obligation arising from setting up its own post-retirement health plan.

Estimated future benefit payments related to the other postemployment benefit obligation are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Payments</u>
2022	\$ 344,954
2023	379,477
2024	429,702
2025	464,943
2026	491,236
Thereafter	3,219,800
Total	<u>\$ 5,330,112</u>

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 12 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and non-certificated employees are members of the California Public Employees' Retirement System (CalPERS). The Charter also offers all employees social security as an alternative plan to those who may not qualify for CalSTRS or CalPERS retirement plans.

California State Teachers' Retirement System (CalSTRS)

Plan Description

Palisades Charter High School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2020-21 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2020-21 was 16.15% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalSTRS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2020-21	\$ 2,382,587	100%
2019-20	\$ 2,409,794	100%
2018-19	\$ 2,265,596	100%

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for Palisades Charter High School is estimated at \$1,410,226. The on-behalf payment amount is computed as the proportionate share of total 2019-20 State on-behalf contributions.

California Public Employees' Retirement System (CalPERS)

Plan Description

Palisades Charter High School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street; Sacramento, California 95814.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 12 – EMPLOYEE RETIREMENT PLANS (continued)

California Public Employees’ Retirement System (CalPERS)(continued)

Funding Policy

Active plan members, who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees’ Pension Reform Act (PEPRA), specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member’s contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

Palisades Charter High School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution for fiscal year 2020-21 was 20.70% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter’s contributions to CalPERS for the last three fiscal years were as follows:

	<u>Contribution</u>	<u>Percent of Required Contribution</u>
2020-21	\$ 758,335	100%
2019-20	\$ 730,476	100%
2018-19	\$ 705,120	100%

NOTE 13 – COMMITMENTS AND CONTINGENCIES

Charter School Authorization

As mentioned in Note 1A, Palisades Charter High School is approved to operate as a public charter school through authorization by the Los Angeles Unified School District. As such, the Charter is subject to the risk of possible non-renewal or revocation at the discretion of its authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

Multiemployer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter’s voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter’s proportionate share of the multiemployer plan’s unfunded vested liabilities. CalSTRS has estimated that the Charter’s share of withdrawal liability is approximately \$24,172,815 as of June 30, 2020. Also, as of June 30, 2020, CalPERS has estimated the Charter’s share of withdrawal liability to be \$7,874,859. The Charter does not currently intend to withdraw from CalSTRS or CalPERS. Refer to Note 12 for additional information on employee retirement plans.

Governmental Funds

Palisades Charter High School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements would not be material.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 13 – COMMITMENTS AND CONTINGENCIES (continued)

Pending or Threatened Litigation

The Charter is involved in various pending or threatening litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of such matters is not expected to have a material adverse effect on the overall financial position of Palisades Charter High School as of June 30, 2021.

NOTE 14 – DONATED GOODS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to Palisades Charter High School in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles.

NOTE 15 – RELATED PARTY TRANSACTIONS

Authorizing Agency

The Charter makes payments to the authorizing agency, Los Angeles Unified School District, to provide required services for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees paid to the authorizing agency for oversight amounted to \$294,547 for the fiscal year ending June 30, 2021. All other services provided by LAUSD - school policy and maintenance/operations as seen in accounts payable footnote.

Interested Persons

The Charter's Board of Trustees is designed to include representatives from all affected groups (e.g., parents, teachers, and administrators); consequently, a minority of members of the Board of Trustees are classified as interested parties because they are also either parents, community members, administrators or employees of the Charter. Interested parties recuse themselves from any financial or other matter where they may have a conflict of interest.

Inter-Charter Activity

Receivables and payables due between Palisades Charter High School's operating units, if any, are classified as due to/from other funds within the combining statement of financial position.

NOTE 16 – SUBSEQUENT EVENTS

Palisades Charter High School has evaluated subsequent events for the period from June 30, 2021 through January 28, 2022, the date the financial statements were available to be issued.

On July 9, 2021, the Governor of California approved Assembly Bill 130 (AB 130). Effective July 1, 2021, AB 130 added a provision within the California Education Code whereby all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years. As a result, the new term expiration date to the charter petition mentioned in Note 1A is June 30, 2027.

Management did not identify any other transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

**PALISADES CHARTER HIGH SCHOOL
LEA ORGANIZATION STRUCTURE
JUNE 30, 2021**

Palisades Charter High School, located in Pacific Palisades, California, was formed as a nonprofit public benefit corporation on February 4, 2004 for the purpose of operating Palisades Charter High School, California Charter No. 0037. The Charter is a conversion school that initially began school operation in 1993 and became an independent charter in 2003. The Charter is authorized to operate as a charter school through Los Angeles Unified School District. During 2020-21, Palisades Charter High School served approximately 3,087 students in grades 9 to 12.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Brooke King	Management / Board Chair	June 30, 2022
Leslie Woolley	Community	June 30, 2021
Adam Glazer	Community	June 30, 2021
Emily Hirsch	Community	June 30, 2021
Sara Margiotta	Parent	June 30, 2021
Jewlz Fahn	Parent	June 30, 2022
James Wells	Parent	June 30, 2022
Paula Anderson	Faculty	June 30, 2021
John Rauschuber	Faculty	June 30, 2021
Brenda Clarke	Faculty	June 30, 2022
Andrew Paris	Classified	June 30, 2021

ADMINISTRATION

Dr. Pam Magee
Executive Director / Principal

Juan Pablo Herrera
Chief Business Officer

Isabel Gill
Student Representative

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 311,574
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	58,611
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	24,319
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	591,955
Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)	84.048	14893	34,746
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:			
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	<u>263,390</u>
Total U. S. Department of Education			<u>1,293,973</u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Summer Food Service Program for Children	10.559	13004	<u>15,099</u>
Total U. S. Department of Agriculture			<u>15,099</u>
U. S. DEPARTMENT OF THE TREASURY:			
<i>Passed through California Department of Education:</i>			
COVID-19 Emergency Acts Funding:			
Coronavirus Relief Fund (CRF): Learning Loss Mitigation [1]	21.019	25516	<u>1,076,721</u>
Total U. S. Department of the Treasury			<u>1,076,721</u>
Total Federal Expenditures			<u>\$ 2,385,793</u>

[1] - Major Program

The following schedule provides a reconciliation between revenues reported on the statement of activities and the related expenditures reported on the schedule of expenditures of Federal awards. The reconciling amounts represent Federal funds of the Paycheck Protection Program are not subject to a Federal Single Audit.

	AL Number	Amount
Total Federal Revenues reported in the Statement of Activities		\$ 6,991,793
SBA: Paycheck Protection Program (PPP)	59.073	<u>(4,606,000)</u>
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		<u>\$ 2,385,793</u>

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Grade Span</u>	<u>2020-21 Number of Days</u>	<u>Status</u>
Grades 9 through 12	182	Complied

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (UNAUDITED ACTUALS) WITH
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2021**

June 30, 2021, net position in the Charter School Enterprise Fund per Annual and Financial Budget Report (Unaudited Actuals)	<u>\$ (4,449,978)</u>
Adjustments:	
Increase (decrease) in total net assets:	
Prior period adjustment	15,272
Net change in liability for other postemployment benefits	6,778,092
Reclass negative accounts payable as current year expense	(600)
Write-off of PPP loan due to forgiveness	<u>4,606,000</u>
Net adjustments	<u>11,398,764</u>
June 30, 2021, net assets per audited financial statements	<u>\$ 6,948,786</u>

See accompanying notes to the supplementary information.

PALISADES CHARTER HIGH SCHOOL
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

	California Public Charter School No. 0037					
	Charter School	Other Postemployment Benefits	Inter-Charter Eliminations	Charter School Total	Associated Student Body	Organization Total
ASSETS						
Current assets						
Cash and cash equivalents	\$ 9,556,004	\$ 5,417,692	\$ -	\$ 14,973,696	403,273	\$ 15,376,969
Investments	268,082	-	-	268,082	250,000	518,082
Accounts receivable	3,103,275	11,455	-	3,114,730	3,330	3,118,060
Inventory	-	-	-	-	12,568	12,568
Prepaid expenses	114,866	-	-	114,866	6,066	120,932
Due from other funds	-	93,751	(93,751)	-	-	-
Total current assets	13,042,227	5,522,898	(93,751)	18,471,374	675,237	19,146,611
Capital assets						
Property and equipment	15,108,329	-	-	15,108,329	15,754	15,124,083
Less accumulated depreciation	(7,842,645)	-	-	(7,842,645)	(15,754)	(7,858,399)
Capital assets, net	7,265,684	-	-	7,265,684	-	7,265,684
Total noncurrent assets	7,265,684	-	-	7,265,684	-	7,265,684
Total Assets	\$ 20,307,911	\$ 5,522,898	\$ (93,751)	\$ 25,737,058	\$ 675,237	\$ 26,412,295
LIABILITIES AND NET ASSETS						
Liabilities						
Accounts payable	\$ 3,416,577	\$ -	\$ -	\$ 3,416,577	95,172	\$ 3,511,749
Due to student groups	-	-	-	-	572,183	572,183
Deferred revenue	841,870	-	-	841,870	1,620	843,490
Long-term liabilities	97,449	14,438,638	-	14,536,087	-	14,536,087
Due to other funds	93,751	-	(93,751)	-	-	-
Total liabilities	4,449,647	14,438,638	(93,751)	18,794,534	668,975	19,463,509
Net assets						
Without donor restrictions	14,943,274	(8,915,740)	-	6,027,534	6,262	6,033,796
With donor restrictions	914,990	-	-	914,990	-	914,990
Total net assets	15,858,264	(8,915,740)	-	6,942,524	6,262	6,948,786
Total Liabilities and Net Assets	\$ 20,307,911	\$ 5,522,898	\$ (93,751)	\$ 25,737,058	\$ 675,237	\$ 26,412,295

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

	California Public Charter School No. 0037				
	Charter School	Other Postemployment Benefits	Charter School Total	Associated Student Body	Organization Total
NET ASSETS WITHOUT DONOR RESTRICTIONS					
SUPPORT AND REVENUES					
Federal and state support and revenues					
Local control funding formula, state aid	\$ 21,288,605	\$ -	\$ 21,288,605	\$ -	\$ 21,288,605
Federal revenues	6,991,793	-	6,991,793	-	6,991,793
Other state revenues	5,921,790	-	5,921,790	-	5,921,790
Total federal and state support and revenues	34,202,188	-	34,202,188	-	34,202,188
Local support and revenues					
Payments in lieu of property taxes	8,166,176	-	8,166,176	-	8,166,176
Investment income, net	30,415	53,010	83,425	894	84,319
Other local revenues	718,857	-	718,857	116,492	835,349
Total local support and revenues	8,915,448	53,010	8,968,458	117,386	9,085,844
Donor restrictions satisfied	533,642	-	533,642	-	533,642
Total Support and Revenues	43,651,278	53,010	43,704,288	117,386	43,821,674
EXPENSES					
Program services	30,384,026	(6,528,164)	23,855,862	131,950	23,987,812
Supporting services					
Management and general	5,493,471	48,994	5,542,465	-	5,542,465
Fundraising	309,520	-	309,520	-	309,520
Total Expenses	36,187,017	(6,479,170)	29,707,847	131,950	29,839,797
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	7,464,261	6,532,180	13,996,441	(14,564)	13,981,877
NET ASSETS WITH DONOR RESTRICTIONS					
Local restricted sources	431,563	-	431,563		431,563
Donor restrictions satisfied	(533,642)	-	(533,642)	-	(533,642)
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	(102,079)	-	(102,079)	-	(102,079)
CHANGE IN NET ASSETS	7,362,182	6,532,180	13,894,362	(14,564)	13,879,798
Net Assets - Beginning	8,496,082	(15,447,920)	(6,951,838)	20,826	(6,931,012)
Net Assets - Ending	\$ 15,858,264	\$ (8,915,740)	\$ 6,942,524	\$ 6,262	\$ 6,948,786

See accompanying notes to the supplementary information.

**PALISADES CHARTER HIGH SCHOOL
NOTES TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

NOTE 1 – PURPOSE OF SCHEDULES

A. LEA Organization Structure

This schedule provides information about the local education agency (LEA or charter school), including the, grades served, members of the governing body, and members of the administration.

B. Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Charter and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The Charter has not elected to use the 10 percent de minimis indirect cost rate.

C. Schedule of Instructional Time

This schedule presents information on the number of instructional days offered by the Palisades Charter High School and whether the Charter complied with the provisions of *Education Code Section 47612*.

D. Reconciliation of Annual and Financial Budget Report (Unaudited Actuals) with Audited Financial Statements

This schedule provides the information necessary to reconcile net position in the Charter Schools Enterprise Fund reported on the Annual and Financial Budget Report (Unaudited Actuals) to net assets on the audited financial statements. Refer to Charter School Total on the combining financial statements for ending net assets.

E. Combining Financial Statements

Palisades Charter High School statements of financial position and activities by operating unit provides information supporting the amounts incorporated in the Charter's financial statements. The charter school includes internal funds for charter school operation and the other postemployment benefits fund. Total organization activity and balances include both the charter school and the associated student body.

OTHER INDEPENDENT AUDITORS' REPORTS



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

**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**

Independent Auditors' Report

To the Board of Trustees of
Palisades Charter High School
Pacific Palisades, 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 Palisades Charter High School (the "Charter") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated January 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter'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 entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter'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*.

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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 Charter'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 Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California
January 28, 2022



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

To the Board of Trustees of
Palisades Charter High School
Pacific Palisades, California

Report on Compliance for Each Major Federal Program

We have audited Palisades Charter High School'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 Palisades Charter High School's major federal programs for the year ended June 30, 2021. Palisades Charter High School'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 Palisades Charter High School'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 Palisades Charter High School'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 Palisades Charter High School's compliance.

Opinion on Each Major Federal Program

In our opinion, Palisades Charter High School 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, 2021.

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Report on Internal Control Over Compliance

Management of Palisades Charter High School 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 Palisades Charter High School'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 Palisades Charter High School'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 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.

Purpose of this Report

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.



San Diego, California
January 28, 2022



Certified Public Accountants serving
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REPORT ON STATE COMPLIANCE

Independent Auditors' Report

To the Board of Trustees of
Palisades Charter High School
Pacific Palisades, California

Report on State Compliance

We have audited Palisades Charter High School's compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on each of Palisades Charter High School's state programs for the fiscal year ended June 30, 2021, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Palisades Charter High School's state 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 the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810. Those standards 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 the state programs noted below. An audit includes examining, on a test basis, evidence about Palisades Charter High School'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 with the requirements referred to above. However, our audit does not provide a legal determination of Palisades Charter High School's compliance with those requirements.

Opinion on State Compliance

In our opinion, Palisades Charter High School complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the following table for the year ended June 30, 2021.

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Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which are required to be reported in accordance with the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810, and which is described in the accompanying schedule of findings and questioned costs as Finding 2021-001. Our opinion on state compliance is not modified with respect to this matter.

Palisades Charter High School's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs as the corrective action plan. Palisades Charter High School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine Palisades Charter High School's compliance with the state laws and regulations applicable to the following:

Description	Procedures Performed
Local Education Agencies	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Not applicable
Kindergarten Continuance	Not applicable
Instructional Time	Yes
Instructional Materials	Not applicable
Ratio of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive	Not applicable
GANN Limit Calculation	Not applicable
School Accountability Report Card	Not applicable
K-3 Grade Span Adjustment	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Not applicable
District of Choice	Not applicable
School Districts, County Offices of Education and Charter Schools	
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools	
Independent Study – Course Based	Not applicable
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Charter School Facility Grant Program	Not applicable



San Diego, California
January 28, 2022

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**PALISADES CHARTER HIGH SCHOOL
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2021**

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>None</u>

Federal Awards

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund (CRF): Learning Loss Mitigation

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**PALISADES CHARTER HIGH SCHOOL
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE

20000
30000

AB 3627 FINDING TYPE

Inventory of Equipment
Internal Control

There were no audit findings related to the financial statements during 2020-21.

**PALISADES CHARTER HIGH SCHOOL
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE
50000

AB 3627 FINDING TYPE
Federal Compliance

There were no audit findings and questioned costs related to federal awards during 2020-21.

**PALISADES CHARTER HIGH SCHOOL
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE

10000
40000
42000
43000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Apprenticeship: Related Supplemental Instruction
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

FINDING 2021-001: UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNT (40000)

Criteria: Students designated as Free and Reduced Meal (FRPM) eligible and English Learners (EL), who are not directly certified on the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List report, must have supporting documentation that indicates the student was eligible for their status. The unduplicated local control funding formula pupil count affects the percentage used as data in calculating Local Control Funding Formula (LCFF) apportionment. Auditors are required to verify compliance with California Education Code Section 42238.02(b)(3)(B) in Section W of the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Condition: Based on student designations from the 2020-21 CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List report, we noted one student should have been designated as Reclassified Fluent English Proficient (RFEP) as the student was reclassified from an English Learner in 2018. As a result, the total population excluding directly certified, foster youth, and homeless students, was noted to be in error.

Effect: The Charter is not in compliance with State requirements. A total of one (1) student are ineligible for EL designation.

Cause: Clerical oversight.

Questioned Cost: \$557 as calculated in the table on the following page using guidance from the California Department of Education (CDE).

**PALISADES CHARTER HIGH SCHOOL
STATE AWARD FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

**FINDING 2021-001: UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNT (40000)
(continued)**

Questioned Cost (continued):

Calculating the Cost of LCFF Unduplicated Pupil Count Audit Finding	Data Input and Calculated Fields
Total Adjusted Enrollment from the UPP exhibit as of P-2	9,093
Total Adjusted Unduplicated Pupil Count from the UPP exhibit as of P-2	2,657
Audit Adjustment - Number of Enrollment	-
Audit Adjustment - Number of Unduplicated Pupil Count	(1)
Revised Adjusted Enrollment	9,093
Revised Adjusted Unduplicated Pupil Count	2,656
UPP calculated as of P-2	0.2922
Revised UPP for audit finding	0.2921
Charter Schools Only: Determinative School District Concentration Cap	0.8518
Revised UPP adjusted for Concentration Cap	0.2921
Supplemental and Concentration Grant TK/K-3 ADA	0.00
Supplemental and Concentration Grant 4-6 ADA	0.00
Supplemental and Concentration Grant 7-8 ADA	0.00
Supplemental and Concentration Grant 9-12 ADA	2,907.28
Adjusted Base Grant per TK/K-3 ADA	\$8,503
Adjusted Base Grant per 4-6 ADA	\$7,818
Adjusted Base Grant per 7-8 ADA	\$8,050
Adjusted Base Grant per 9-12 ADA	\$9,572
Supplemental Grant Funding calculated as of P-2	\$1,626,297
Revised Supplemental Grant Funding for audit finding	\$1,625,740
Supplemental Grant Funding audit adjustment	(\$557)
Concentration Grant Funding calculated as of P-2	\$0
Revised Concentration Grant Funding for audit finding	\$0
Concentration Grant Funding audit adjustment	\$0
Total Supplemental and Concentration audit adjustment	(\$557)

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend reconciling the CALPADS 1.18 FRPM/English Learner/Foster Youth –Student List report with the student information system before submitting to CDE to verify all student designations are correct.

Corrective Action Plan: Palisades Charter High School has a new English Language Coordinator overseeing ELPAC testing. Additional checkpoints have been identified for the English Language Coordinator, Information Services Manager, Database Manager and Assistant Principal. Additionally, the Assistant Principal and Principal will be provided a training refresh on the CALPADS reporting process to provide oversight.

**PALISADES CHARTER HIGH SCHOOL
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

FINDING 2020-001: NONCLASSROOM-BASED INSTRUCTION/INDEPENDENT STUDY (10000)

Criteria: For attendance generated through independent study, all independent study written agreements must contain the signature of the pupil, pupil's parent/guardian, and certificated employee affixed prior to the commencement of the independent study (Education Code Section 51747(c)(8)).

Condition: Through our testing of a representative sample of five (5) Nonclassroom-based independent study contracts, we noted five deficiencies in which the pupil did not have a complete master agreement on file for either the Fall or Spring of the 2019-20 school year. Four of the master agreements provided for review did not contain the supervising certificated employee. One of the master agreements provided for review did not contain the signature of the pupil and the supervising certificated employee. In addition, all agreements were signed after the beginning agreement date.

Effect: Loss of apportionment funding for days of attendance related to the incomplete independent study master agreement.

Cause: Procedures were not fully followed to obtain all required elements of the independent study agreement. This results in a loss of apportionment funding for days of attendance related to deficient independent study contracts and required supplemental documentation.

Repeat Finding: This is not a repeat finding.

Questioned Costs: A total of 255 attendance days from the 2019-20 school year are overstated resulting in calculated questioned costs of \$19,257. Questioned costs are calculated as follows:

Grade Span	Grades 9-12
Excess ADA	2.04
Adjusted Base Grant per ADA	\$ 9,572
Questioned Costs	\$ 19,527

Recommendations: We recommend that the Charter implement adequate procedures related to the Nonclassroom-based independent study program to ensure that independent study master agreements are being filled out with all the necessary information required and signed by all necessary individuals prior to the beginning of the contract period.

Corrective Action Plan: Palisades Charter High School has modified its enrollment and approval process for incoming scholars. Additional checkpoints have been created for the Independent Study Coordinator and Information Services Manager. Internal auditing will occur on a weekly basis by the Director of Attendance & Admissions.

Current Status: Implemented.



PALISADES

CHARTER HIGH SCHOOL

Audit finding 2021-001: UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNT (40000)

a. Detailed explanation and/or root-cause analysis regarding the audit finding;

Based on student designations from the 2020-21 CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List report, there was one (1) student who was designated as an EL student. However, this student was reclassified from an English Learner in 2018 and should have instead been designated RFEP.

The student enrolled at Palisades Charter High School in August of 2018. At that time, the student was designated an EL student by the previous school (████████ Middle School). Unfortunately, there was a lag in the data transfer, and in December of 2018, PCHS received the student's ELPAC scores from ██████████ Middle School. The scores reclassified the student from Limited-English Proficient to Fluent-English Proficient (RFEP), and as a result, the student did not take a summative ELPAC in the 2018-2019 year.

Given the lag in data transfer (ELPAC scores) from ██████████ Middle School to Palisades Charter High School, the student was not immediately reclassified. Our student information system (Infinite Campus) was not updated to reflect the student's reclassification status, and that data was then used for CALPADS reporting purposes. During our 2020-2021 audit, PCHS was made aware of this clerical error. The school also reached out to ██████████ Middle School to discuss the lag in reporting for this student.

b. Corrective Action Plan - description of specific steps/plan to address the deficiency going forward and question costs, if applicable:

The fiscal impact of the question costs is minimal (\$557). However, the school is taking the appropriate steps to ensure accurate student data in the future. We have identified additional touchpoints (quarterly) between the English Learner Coordinator, Information Services Manager, Data manager, Student Assistant Principal, and Executive Director. The meetings will touch on process review and identifying ways to audit student data for accuracy. Meaning, reconciliation of student information across various systems. In addition, we will ensure that key individuals participate in the CALPADS training provided by the Los Angeles County Office of Education.

c. Status of corrective action plan.

The corrective action will be presented at the March 15, 2022 board meeting for review, discussion, and approval.

Coversheet

2021-2022 Audit Engagement

Section: IX. Finance
Item: B. 2021-2022 Audit Engagement
Purpose: Vote
Submitted by:
Related Material: IX_B - 2021-22 Audit Engagement_Board Motion.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 15, 2022

TOPIC/ AGENDA ITEM:

IX. FINANCE

B. 2021-2022 Audit Engagement

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Audit Committee

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The Los Angeles County Office of Education (LACOE) is requesting the annual audit contract information for charter schools for the 2021-2022 Year.

The current contract with Christy White Audit Firm expires this year. PCHS solicited a new audit engagement proposal from Christy White audit firm. The proposal includes the scope of work and pricing for the 2021-22 audit and an option for 2022-23 and 2023-24 years. The cost increase is consistent with State Department of Finance projected cost-of-living adjustments (COLA) over the next three (3) years.

The audit committee reviewed the proposal and is recommending we contract with Christy White audit firm for the 2021-2022 audit.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of ensuring fiscal compliance.

OPTIONS OR SOLUTIONS:

An alternative solution is that PCHS explore a different audit firm. However, this would delay the April 1, 2022, deadline and not in-line with the audit committee recommendation.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve 2021-2022 Audit Engagement.

RECOMMENDED MOTION:

“To approve the 2021-2022 audit engagement proposal from Christy White Audit Firm.”

Juan Pablo Herrera
Chief Business Officer



**Los Angeles County
Office of Education**

INFORMATIONAL BULLETIN # 5503

9300 Imperial Highway, Downey, California 90242-2890 • (562) 922-6111

Debra Duardo, M.S.W., Ed.D., *Superintendent*

March 4, 2022

TO: Charter School Administrators
Business and Accounting Administrators
Selected Los Angeles County K-12 School Districts

FROM: Philip N. Thi, Enterprise Financial Systems Consultant
Business Charter Schools Unit
Division of School Financial Services

SUBJECT: Charter School Audit Contract Information

The Los Angeles County Office of Education (LACOE) is requesting the annual audit contract information for charter schools. Each charter school is required to respond to LACOE's Business Charter Schools Unit (BCSU) regarding the audit information that is collected annually regardless of when contracts expire. Please use the link provided:

<https://bit.ly/3hvWc7S>

Board approval documents are not included as part of the submission form and will need to be submitted to your authorizer in accordance with their requirements.

Chartering authorities are being notified of this request because they have the responsibility to monitor each charter school. Charter schools are required to remit this information by **April 1, 2022**. Charters unable to access the online form link above may complete the [Audit Contract Information Form](#) and return via email to sfs_bcsu@lacoedu.

Questions regarding this bulletin may be directed to BCSU at (562) 401-5574 or SFS_BCSU@lacoedu.

Approved:
Nkeiruka Benson, Director
Division of School Financial Services

PT:lt
Attachment

SFS-A39-2021-2022



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

March 7, 2022

Governing Board and Management
Palisades Charter High School
15777 Bowdoin Street
Pacific Palisades, CA 90272

We are pleased to confirm our understanding of the services we are to provide for Palisades Charter High School for the fiscal year ending June 30, 2022, with the option to renew for fiscal years ending June 30, 2023 and 2024.

Audit Scope

We will audit the financial statements of Palisades Charter High School, (the "Organization"), which comprise the statement of financial position as of June 30, 2022, 2023 and 2024, the related statements of activities, functional expenses and cash flows for the year then ended. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. LEA Organization Structure
2. Schedule of Expenditures of Federal Awards (if Uniform Guidance applies*)
3. Schedule of Average Daily Attendance
4. Schedule of Instructional Time
5. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

**A Federal Single Audit under Uniform Guidance is applicable in any year that the Organization expends more than \$750,000 in Federal funds.*

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

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92103

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christywhite.com

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*, if applicable
- An opinion (or disclaimer of opinion) on compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Audit Procedures-Internal Controls

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Organization's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Organization's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance. A Federal Single Audit under Uniform Guidance becomes applicable when the Organization expends more than \$750,000 in Federal funds in any given year.

Tax Preparation and Other Services

We will prepare your annual informational returns for the IRS (Form 990 or 990-EZ, as appropriate) and Franchise Tax Board (Form 199) with supporting schedules, and perform related research as considered necessary for the fiscal year(s) ending June 30, 2022, 2023 and 2024. We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Organization in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. Our work in connection with the preparation of the tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and tax services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the informational returns, but management must make all decisions with regard to those matters.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you, your employees, or agents, may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written advance authority to make that disclosure.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the due date of the return. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

If, during our tax preparation, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us for the best resolution of the issue.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, if applicable, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

With regard to tax preparation, it is your responsibility to provide us with all the information required for preparing complete and accurate returns. You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us. You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

You agree to assume all management responsibilities for the tax services, financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of Palisades Charter High School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

We will provide an electronic and up to five copies of our reports to the Organization, however, management is responsible for distribution of the reports and the financial statements. We will file the report by the published deadline with the Office of the State Controller, California Department of Education, the authorizing agency(ies) of the Organization's charter school(s), and, if different, the applicable County Office of Education/Superintendent of Schools where each charter school operates. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

If a Federal Single Audit under Uniform Guidance is performed, we will complete the appropriate section of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through and/or granting entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the audit period.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for professional services under the terms of this agreement shall not exceed the following agreed upon amounts:

	2021-22	<i>(optional)</i> 2022-23	<i>(optional)</i> 2023-24
Audit Services	\$ 9,740	\$ 10,310	\$ 10,900
Single Audit Fees*	4,500	4,500	4,500
Tax Preparation <i>(optional services)</i>	1,500	1,500	1,500
Total Maximum Professional Services	\$ 15,740	\$ 16,310	\$ 16,900

**Single Audit Fees apply any year the Organization expends more than \$750,000 in Federal Funds.*

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of charter schools or other programs operated by the Palisades Charter High School during the period under this agreement, shall be in addition to the above maximum fee.

Optional tax preparation services will only be performed if noted as agreed upon by selection of “audit and tax preparation” in your response. Selection of “audit only” will exclude our responsibilities to perform the tax preparation services noted within this letter unless these services are outlined in a separate engagement letter. Our responsibilities do not include preparation of any other tax returns not previously mentioned that may be due to any taxing authority.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year’s audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. For tax preparation services, each annual engagement will be complete upon the delivery of completed tax returns to you.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 local education agencies pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2022 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the Organization. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2024 may be secured on a year by year basis, subject to the agreement of the Organization and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc. has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Christy White Brook, CPA, CFE
President
Christy White, Inc.

RESPONSE:

This letter correctly sets forth the understanding of Palisades Charter High School.

Please check your selection:

_____ Audit Only

_____ Audit and Tax Preparation

Signature

Title

Date

Coversheet

2nd Interim Financial Report

Section: IX. Finance
Item: C. 2nd Interim Financial Report
Purpose: Vote
Submitted by:
Related Material: IX_C - Second Interim_Board Motion.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 15, 2022

TOPIC/ AGENDA ITEM:

IX. FINANCE

C. Second Interim Interim Financial Report

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Finance Manager

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve the Second Interim Financial Report. The report covers the period of July 1, 2021 through January 31, 2022 and confirms that the school can meet its financial obligations in the current year and subsequent two (2) years.

It is a requirement that the governing board approve the report no later than 45 days after the close of the period being reported. The report is required to be in a format or on forms prescribed by the Superintendent of Public Instruction, and shall be based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Section 33127. The reports, and supporting data, shall be maintained and made available by the school for public review.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of maintaining a well balanced budget and ensuring compliance for PCHS.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the second interim report. The financials/report has already been presented to the Budget & Finance Committee for review/feedback.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 21-22 Second Interim Report.

RECOMMENDED MOTION:

“To approve the 2021-2022 Second Interim Financial Report.”

Juan Pablo Herrera
Chief Business Officer

2021-2022 PCHS Second Interim Budget

Board of Trustees Meeting
March 15, 2022

Presentation

- Overview & Assumptions
- Financial Position
- 2021-2022 Budget Evolution
- Adopted Budget vs First Interim vs Second Interim
- Revenues
- Expenditures
- Immediate Concerns
- Looking Ahead

Purpose of Second Interim & Assumptions

The purpose of the Second Interim report is to provide all stakeholders, along with the State of CA with a snapshot of PCHS' financial condition at a point in time.

The report covers the period of July 1, 2021 through January 31, 2022

Projections are made based on state funding, which is dependent on the current health of the state economy

Due to the uncertainty of the COVID-19 pandemic, the following assumptions were made when projecting our first interim budget:

- ADA
 - During first interim, ADA was decrease from 2,907 to 2,832 and kept flat at 2,832 for Second Interim
- Unduplicated Pupil Count
 - During First Interim, the UPP was decrease from 777 to 766 and kept flat at Second Interim
- Accounting for new sources of relief funds
 - Educator Effectiveness Funds: received \$425,181 of \$531,476 allocation

Exclusions

The following items were excluded from Second Interim assumptions and will be accounted for in future periods (or with our audited financial reporting)

- **Educator Effectiveness Funds:** Our allocation amount is approximately \$531,476. We have only accounted for \$425,181 because that is all we have received to-date.
- **A-G Completion Grant:** Our estimated allocation is approximately \$645,524. The allocation was finalized after the report was submitted.
- **Cafeteria Infrastructure Grant:** Based on the 2021-22 State Budget, we are eligible for a cafeteria infrastructure grant of \$25,000. We will account for it once the final allocation is approved by the CDE.
- **PPP loan:** The loan amount of \$4,606,000 was fully forgiven. The forgiveness amount is not reflected in our 2021-22 budget revenue and instead was captured as part of the 2020-2021 audited financials. The \$4.606 Million forgiveness amount is reflected in our beginning balance. However, the one-time payment to eligible employees (prior union agreements) totaling approximately \$505,000 was included in salary/benefit expenses.

Second Interim Balance Sheet

The second interim report also includes a significant change in the school's financial position compared to First Interim.

1. The \$4.6 Million PPP loan was forgiven (reduced liability by principal + interest)
2. The school invested the retiree benefit funds (OPEB) and reduced the OPEB liability by \$6.77 Million

As a result, the school's balance sheet went from a -\$5.8 Million balance to \$6.19 Million balance

	First Interim 2021-22	Second Interim 2021-22
Total Assets	\$24,584,714.87	\$25,212,264.87
Total Liabilities	\$30,397,523.67	\$19,013,431.67
Net Position	\$ (5,812,808.80)	\$ 6,198,833.20

This means the school reduced its long-term liabilities and has a healthier financial position. We should all be proud of this. However, we still need to closely monitor our revenues/expenditures and maintain a balanced budget.

2021-2022 Budget Evolution

REVENUE	2021-2022 Adopted Budget 6/11/21	2021-2022 Revised Budget 10/7/21	2021-2022 First Interim Projections, 10/31/21	2021-2022 Second Interim Projections, 01/31/22
LCFF	30,862,422	30,815,056	30,024,548	30,024,548
Federal Resources	1,683,109	1,631,620	3,803,826	3,804,285
State Revenues	3,436,809	3,675,843	3,668,082	3,070,974
Local	3,968,181	3,918,632	4,029,258	3,995,826
Total Revenues	39,950,522	40,041,151	41,525,713	40,895,632
EXPENSE				
Certificated Salaries	16,245,790	16,497,103	16,828,284	16,798,284
Classified Salaries	5,189,774	5,224,978	5,359,974	5,234,974
Employee Benefits	9,659,937	9,560,945	9,665,369	9,635,883
Supplies	1,380,414	1,380,414	2,198,135	2,17,835
Services	5,979,164	6,174,186	6,518,864	6,510,580
Capitol Outlay	107,950	107,950	487,950	470,000
Depreciation	915,000	975,000	980,000	980,000
Other Outgo	320,408	319,935	312,029	312,029
Total Expenses	39,690,487	40,132,560	41,862,656	41,645,586
Net Balance (Financial Statement)	260,035	(81,112)	(336,943)	(749,953)

2021-22 Second Interim Revenue

Second Interim vs First Interim revenues decreased by ~\$630,081. However, that is attributed to the \$1,025,890 ELO allocation (which was received last year), being accounted for as part of the beginning balance.

REVENUE	2021-2022 Adopted Budget 6/11/21	2021-2022 Revised Budget 10/7/21	2021-2022 First Interim 10/31/21	2021-2022 Second Interim 01/31/22	Second Interim vs First Interim
LCFF	30,862,422	30,815,056	30,024,548	30,024,548	\$0
Federal Resources	1,683,109	1,631,620	3,803,826	3,804,285	\$459
State Revenues	3,436,809	3,675,843	3,668,082	3,070,974	(\$597,108)
Local	3,968,181	3,918,632	4,029,258	3,995,826	(\$33,432)
Total Revenues	39,950,522	40,041,151	41,525,713	40,895,632	(\$630,081)

Revenue: Second Interim vs First Interim

- **LCFF:**
 - Decreased LCFF: \$0 (flat)
 - However, there was a shift in our state- aid vs EPA allocation. Yet the total LCFF revenue remained flat.
- **Federal:**
 - Increased Title I: \$459
- **State:**
 - Decreased ELO Grant: **-\$1,025,890** (this was accounted for in the 2020-21 budget).
 - Increased Educator Effectiveness Funds: \$425,181
- **Local:**
 - Increased SPED Option 3 Grant: \$26,568 (the allocation comes from Option 3 SELPA)
 - Decreased Food a-la-carte sales: **-\$60,000** (longer lines and free food has reduced demand for a-la-carte)

The ELO revenue from 20-21 is driving our “negative balance”

Just to clarify, PCHS received a \$2.05 Million ELO grant (State Relief Funds) as part of the Governor’s relief package

- 50% of the revenue was received in the 2020-21 year and 50% of the revenue was received this year
- As a result, we acknowledged 50% of the revenue in last year’s budget. This “inflated” last year’s ending balance.
- Unfortunately, it means this year’s budget starts with a -\$1,025,890 beginning balance.

2021-22 Second Interim Expenditures

EXPENSES	2021-2022 Adopted Budget 6/11/21	2021-2022 Revised Budget 10/7/21	2021-2022 First Interim 10/31/21	2021-2022 Second Interim 01/31/22	Second Interim vs First Interim
Certificated Salaries	16,245,790	16,497,103	16,828,284	16,798,284	(\$30,000)
Classified Salaries	5,189,774	5,224,978	5,359,974	5,234,974	(\$125,000)
Employee Benefits	9,659,937	9,560,945	9,665,369	9,635,883	(\$29,486)
Supplies	1,380,414	1,380,414	2,198,135	2,17,835	(\$24,430)
Services	5,979,164	6,174,186	6,518,864	6,510,580	(\$8,284)
Capital Outlay	107,950	107,950	487,950	470,000	(\$17,950)
Depreciation	915,000	975,000	980,000	980,000	\$0
Other Outgo	320,408	319,935	312,029	312,029	\$0
Total Expenses	39,690,487	40,132,560	41,862,656	41,645,586	(\$217,070)
Net Balance (Financial Statement)	260,035	(91,410)	(336,943)	(749,953)	(\$413,011)

Expenditures: Second Interim vs First Interim

- **Decrease in Certificated & Classified Salaries/Benefits: -\$184,486**
 - Certificated: Reduced Sat School & Accellus allocation (\$110k), but increased sub and coverage time by +\$80k (shift in ESSER funds)
 - Classified: Shifted ESSER allocation (\$80k of staffing needs went to certificated salaries/subs) and \$15k of VAPA tech support was shifted to consulting. Also, shifted \$30k of HR director salary to consulting
 - Benefits: Shift in salaries and slight reduction of FTE resulted in lower benefits: -\$29,486
- **Supplies: -\$24,300**
 - IMA: Applied ESSER allocation of \$30k which reduced school contribution by \$30k
- **Services: -\$8,284**
 - Subscriptions: Reduced Accellus allocation by -\$50k (ESSER)
 - Transportation: Applied student payments
 - Contracted Services: Increased by \$45k (\$30k shifted from HR director salary & \$15k shifted from classified VAPA tech allocation)

Looking Ahead to Estimated Actuals & Beyond

- Closely monitor ADA and continue with enrollment/attendance outreach
- Monitor COVID related expenditures and reallocate as needed
- Execute relief spending plan and provide quarterly updates
- Maintain 5% Reserves – if needed, make recommendations to balance the 21-22 budget
- Continue monitoring State Budget analysis
 - Governor and Department of Finance are projecting revenues will exceed expectations
- Track COLA projection and Inflation Rates
 - Critical because this impacts vendor cost/contract increases
- OPEB liability will be “taken of our books” in future periods
- In the process of bidding out contracts
 - Cafeteria, benefits, security, etc.
- Account for STRS/PERS increase in 2022-23

Palisades Charter High School - 2021-2022 2nd Interim Projections and Actuals to date as of 1/31/22

ADA	2832	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022	2021-2022 First Interim Projections, 10/31/21			2021-2022	2021-2022 2nd Interim Projections, 1/31/22			2nd Interim vs. 1st interim 2/27/2022	Comments
				Actuals to Date as of 10/31/21	Unrestricted	Restricted		Total	Actuals to Date as of 1/31/22	Unrestricted		
	Obj Code	Total										
		39,950,522	12,005,232	32,307,647	9,218,066	41,525,713	22,557,617	32,211,248	8,684,384	40,895,632	(630,081)	
B. Expenditures												
Certificated Salaries												
	Teachers' Salaries-Full-Time	1110	13,282,106	3,278,434	11,623,439	1,658,667	13,282,106	6,850,617	11,623,439	1,658,667	13,282,106	-
	Teachers Salaries-Librarian	1130	141,176	34,566	141,176		141,176	70,735	141,176		141,176	-
	Teachers' Salaries-Substitute	1160	238,941	76,245	238,941		238,941	267,070	318,941		318,941	80,000
	Cert Pupil Supp Sal-Counselors	1210	817,927	237,370	831,275		831,275	474,765	831,275		831,275	-
	Cert Administrators	1310	918,695	236,204	775,910	142,785	918,695	524,250	775,910	142,785	918,695	-
	Other Support/Step& Column Impact	1330	119,633		119,633		119,633		119,633		119,633	-
	Auxilaries/Periods/Net	1930	-				-				-	-
	FTEs Increase/Decrease		130,360		130,360		130,360		130,360		130,360	-
	Impact of Tentative UTLA Agreement		-		251,313		251,313		251,313		251,313	0
	Certificated Off-Schedule Pay		7,000		7,000		7,000		7,000		7,000	-
	ESSER II/III funded certificated time					97,833	97,833		97,833		97,833	-
	ELO Related Certificated Time	1110	589,952		809,952		809,952		699,952		699,952	(110,000)
	Total, Certificated Salaries		16,245,790	3,862,819	14,119,047	2,709,237	16,828,284	8,187,437	14,199,047	2,599,237	16,798,284	(30,000)
Classified Salaries												
	Instruct Aide	2110	944,412	141,794		944,412	944,412	383,750		944,412	944,412	-
	Maint/Operations	2210	114,902	48,295	114,902		114,902	104,226		114,902	114,902	-
	Classified Administrators	2310	416,609	105,629	416,609		416,609	222,919	386,609		386,609	(30,000)
	Cler Tech Office Staff Sal-FT	2410	1,935,059	413,914	1,935,059		1,935,059	919,350	1,935,059		1,935,059	-
	Food Services	2430	48,397	13,273		48,397	48,397	30,834		48,397	48,397	(0)
	Cler Tech Off Staff Sal-Sub	2460	34,817	-	34,817		34,817	-	34,817		34,817	-
	Other Classified	2920	975,966	267,438	904,821	206,145	1,110,966	607,781	904,821	111,145	1,015,966	(95,000)
	Math Paraprofessionals	2920	166,212	27,496	55,404	110,808	166,212	92,465	55,404	110,808	166,212	-
	Impact Step & Column/Prposed New Positions/Hours		110,000		110,000		110,000		110,000		110,000	-
	Classified Retro		7,000		7,000		7,000		7,000		7,000	-
	Classified Additional Time		-		-	35,204	35,204		35,204		35,204	-
	ELO Related Classified Time	2920	436,400		436,396		436,396		436,396		436,396	-
	Total, Classified Salaries		5,189,774	1,017,839	3,578,612	1,781,362	5,359,974	2,361,326	3,548,612	1,686,362	5,234,974	(125,000)
Employee Benefits												
	State Teachers Retirement System (STRS) , Certificated Positions	3111	2,748,788	640,548	2,388,943	458,403	2,847,346	1,276,030	2,402,479	439,791	2,842,270	(5,076)
	Public Employees Retirement System (PERS), Classified Positions	3212	1,188,977	195,439	819,860	408,110	1,227,970	421,511	812,987	386,346	1,199,333	(28,638)
	OASDI, Certificated Positions	3311	-	3,639	10,000		10,000	11,015	15,000		15,000	5,000
	OASDI, Classified Positions	3312	321,766	61,849	211,874	110,444	322,318	143,081	220,014	104,554	324,568	2,250
	Medicare, Cert Positions	3331	235,564	55,600	204,726	39,284	244,010	117,960	205,886	37,689	243,575	(435)
	Medicare, Class Positions	3332	75,252	14,683	51,890	25,830	77,720	33,142	51,455	24,452	75,907	(1,813)

Palisades Charter High School - 2021-2022 2nd Interim Projections and Actuals to date as of 1/31/22

ADA	2832	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022	2021-2022 First Interim Projections, 10/31/21			2021-2022	2021-2022 2nd Interim Projections, 1/31/22			2nd Interim vs. 1st interim 2/27/2022	Comments
				Actuals to Date as of 10/31/21	Unrestricted	Restricted		Total	Actuals to Date as of 1/31/22	Unrestricted		
	Obj Code	Total										
	Hlth & Wlfr Benefits, Cert	3411 2,538,722	762,795	2,280,484	258,238	2,538,722	1,362,501	2,280,484	258,238	2,538,722	-	
	Hlth & Wlfr Benefits, Class	3412 1,269,575	362,153	940,575	329,000	1,269,575	658,138	940,575	329,000	1,269,575	-	
	State Unemploy Insur, Cert Pos	3511 200,163	16,771	70,595	13,546	84,141	16,771	70,995	12,996	83,991	(150)	Rate reduced to 0.50% by state of CA
	State Unemploy Insur, Clas Pos	3512 64,363	7,187	17,893	8,907	26,800	7,187	17,743	8,432	26,175	(625)	Rate reduced to 0.50% by state of CA
	Worker Comp Insur, Cert Pos	3611 158,737	53,971	158,737		158,737	80,427	158,737		158,737	-	
	Worker Comp Insur, Class Pos	3612 68,030	23,130	68,030		68,030	34,468	68,030		68,030	-	
	Lifetime Retiree Benefits, Cert	3911 553,000	133,264	553,000	-	553,000	226,567	553,000	-	553,000	-	must fund at this level per actuary & LAUSD recommendation
	Lifetime Retiree Benefits, Class	3912 237,000	49,012	237,000	-	237,000	77,272	237,000	-	237,000	-	must fund at this level per actuary & LAUSD recommendation
	Total, Employee Benefits	9,659,937	2,380,039	8,013,607	1,651,762	9,665,369	4,466,067	8,034,385	1,601,498	9,635,883	(29,486)	
Supplies												
	Textbooks	4100 42,112	15,372	-	42,112	42,112	21,359		42,112	42,112	-	
	Instructional Materials	4300 266,834	36,535	250,000	46,834	296,834	81,862	220,000	46,834	266,834	(30,000)	ESSER funded additional IMA - \$30K
	Instructional Materials - CTE	4300 148,827	33,196		242,836	242,836	108,398		242,836	242,836	-	CTE Expenses
	Office (Tech) Supplies	4350 86,800	20,561	86,800		86,800	34,206	86,800		86,800	-	
	Other Supplies	4390 24,300	19,689	24,300		24,300	26,563	5,700	24,300	30,000	5,700	
	Non-Capitalized Equipment	4400 576,500	93,021	126,300	1,143,912	1,270,212	155,331	126,300	1,143,912	1,270,212	-	ELO funded tech (\$450k), ELO funded café non cap (\$25K), ESSER II/III funded tech (\$668K), ESSER II/III funded non cap for café (\$25k)
	Food Service Supplies	4700 235,041	10,948	-	235,041	235,041	96,102		235,041	235,041	-	
	Total, Supplies	1,380,414	229,322	487,400	1,710,735	2,198,135	523,821	438,800	1,735,035	2,173,835	(24,300)	
Services												
	Mileage & Car Allowances	5210 2,000	20	2,000		2,000	303	1,500		1,500	(500)	reduced mileage
	Travel and Conferences	5220 80,000	6,629	10,000	70,000	80,000	7,558	10,000	70,000	80,000	-	ELO funded PD
	Dues and Memberships/Subscriptions	5310 560,461	346,885	454,915	105,547	560,462	412,835	454,915	55,547	510,462	(50,000)	\$50k accellus increase recognized next year 22/23
	Insurance	5400 397,016	138,055	397,016		397,016	205,541	397,016		397,016	-	COVID rebate
	Operations & Housekeeping Supplies	5510 147,600	46,891	147,000	18,000	165,000	84,735	147,000	18,000	165,000	-	
	Utilities	5520 426,000	36,917	426,000		426,000	202,267	426,000		426,000	-	
	Rentals/Leases/Repairs	5610 398,752	90,052	388,752	10,000	398,752	182,264	388,752	10,000	398,752	-	
	Transportation	5811/5812 510,962	91,071	452,462	128,500	580,962	199,327	452,462	128,500	580,962	-	applied parent payments, aug-oct 21
	Oth Contracted Services	5800 35,826	13,763	35,826		35,826	19,288	35,826		35,826	-	
	STRS Int & Penalties	5803 1,200	938	1,200		1,200	972	1,200		1,200	-	
	Contracted Services	5810 2,783,944	533,272	1,139,173	2,064,071	3,203,244	1,206,885	1,169,173	2,079,071	3,248,244	45,000	\$15K VAPA tech, \$30k HR interim position
	Legal, Audit, & Election Costs	5821 330,863	136,030	287,390	68,473	355,863	185,671	287,390	68,473	355,863	-	
	Advertisement	5831 1,500	-	1,500		1,500	-	1,500		1,500	-	
	Computer/Technlgy Related Serv	5840 86,784	7,100	86,784		86,784	7,100	80,000		80,000	(6,784)	reduction in internet costs
	Consl/Ind Contractors(NonEmp)	5850 20,000	13,627	28,000		28,000	25,078	30,000		30,000	2,000	athletic trainer
	Fingprpt,Phys, XRy&Oth Emp Cst	5860 7,500	4,582	7,500		7,500	8,938	9,500		9,500	2,000	hiring costs
	Other Services	5890 112,755	29,832	96,755	16,000	112,755	57,678	96,755	16,000	112,755	-	
	Communications Services	5910 76,000	16,304	76,000		76,000	24,513	76,000		76,000	-	
	Total, Services	5,979,164	1,511,968	4,038,273	2,480,591	6,518,864	2,830,950	4,064,989	2,445,591	6,510,580	(8,284)	
Capitl Outlay												
	Sites & Improvement	6100										
	Buildings & Improvement	6200 97,950	32,068	97,950	145,000	242,950	164,830	80,000	145,000	225,000	(17,950)	ESSER II/III funded upgrades (\$145K)
	Equipment & Technology	6400 10,000	-	10,000	235,000	245,000	25,985	10,000	235,000	245,000	-	Tech infrastructure upgrades (ESSER II/III funded)

Palisades Charter High School - 2021-2022 2nd Interim Projections and Actuals to date as of 1/31/22

ADA	2832	2021-2022 Adopted Budget (Full Return, B/F Recommended), 6/11/21	2021-2022	2021-2022 First Interim Projections, 10/31/21			2021-2022	2021-2022 2nd Interim Projections, 1/31/22			2nd Interim vs. 1st interim 2/27/2022	Comments
				Actuals to Date as of 10/31/21	Unrestricted	Restricted		Total	Actuals to Date as of 1/31/22	Unrestricted		
	Obj Code	Total										
	Equipment/Furniture Replacement	6500	-				-					
	Total, Capital Outlay		107,950	32,068	107,950	380,000	487,950	190,815	90,000	380,000	470,000	(17,950)
	Depreciation Expense (Financial Reporting Basis)	6900	915,000	-	980,000	980,000	571,667	980,000		980,000		-
	Other Outgo											
	Indirect Cost (LAUSD)	7299	308,624	100,147	300,245	300,245	170,838	300,245		300,245		-
	Interest	7438	11,784	5,090	11,784	11,784	7,292	11,784		11,784		-
	Total, Other Outgo		320,408	105,237	312,029	-	312,029	178,130	312,029	-	312,029	-
	Total Expenditures (Financial Reporting Basis)		39,690,487	9,107,224	31,528,968	10,333,687	41,862,656	19,119,397	31,577,863	10,067,723	41,645,586	(217,070)
	Total Expenditures (Cash Reporting Basis)		38,883,437	9,139,292	30,656,918	10,713,687	41,370,606	18,738,545	30,687,863	10,447,723	41,135,586	(235,020)
	C. Ending Balance: Excess (Deficiency) - Financial Reporting Basis		260,035	2,898,008	778,679	(1,115,621)	(336,943)	3,438,220	633,385	(1,383,339)	(749,953)	(413,011)
	C. Ending Balance: Excess (Deficiency) - Cash Reporting		1,067,085	2,865,940	1,650,729	(1,495,621)	155,107	3,819,072	1,523,385	(1,763,339)	(239,953)	(395,061) (Revenue - Expenses: Cash Reporting Basis)
	D. Net Increase (Decrease)		260,035	2,898,008	778,679	(1,115,621)	(336,943)	3,438,220	633,385	(1,383,339)	(749,953)	
	E. Fund Balance											

Charter Number: 037

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2021-22 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Juan Pablo Herrera Title: Chief Business Officer

For additional information on the interim report, please contact:

Charter School Contact:

Juan Pablo Herrera
Name

Chief Business Officer
Title

310-230-7238
Telephone

jherrera@palihigh.org
E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2021-22 Original Budget	2021-22 Board Approved Operating Budget	2021-22 Actuals to Date	2021-22 Projected Totals
011	General Fund/County School Service Fund				
081	Student Activity Special Revenue Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund	G	G	G	G
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
SIAI	Summary of Interfund Activities - Projected Year Totals				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	30,862,422.00	30,024,548.00	17,307,370.21	30,024,548.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,683,110.00	3,803,826.00	1,192,992.40	3,804,285.00	459.00	0.0%
3) Other State Revenue		8300-8599	3,436,810.00	2,642,192.00	1,697,605.69	3,070,974.00	428,782.00	16.2%
4) Other Local Revenue		8600-8799	3,968,181.00	4,029,258.00	2,359,648.40	3,995,826.00	(33,432.00)	-0.8%
5) TOTAL, REVENUES			39,950,523.00	40,499,824.00	22,557,616.70	40,895,633.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	16,245,790.00	16,828,284.00	8,187,436.57	16,798,284.00	30,000.00	0.2%
2) Classified Salaries		2000-2999	5,189,774.00	5,359,974.00	2,361,325.93	5,234,974.00	125,000.00	2.3%
3) Employee Benefits		3000-3999	9,659,937.00	9,665,369.00	4,466,063.56	9,635,884.00	29,485.00	0.3%
4) Books and Supplies		4000-4999	1,380,415.00	2,198,135.00	523,822.20	2,173,835.00	24,300.00	1.1%
5) Services and Other Operating Expenses		5000-5999	5,979,164.00	6,518,864.00	2,830,949.51	6,510,580.00	8,284.00	0.1%
6) Depreciation and Amortization		6000-6999	915,000.00	980,000.00	571,666.66	980,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	320,408.00	312,029.00	178,130.10	312,029.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			39,690,488.00	41,862,655.00	19,119,394.53	41,645,586.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			260,035.00	(1,362,831.00)	3,438,222.17	(749,953.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			260,035.00	(1,362,831.00)	3,438,222.17	(749,953.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(4,449,977.80)	(4,449,977.80)		(4,449,977.80)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(4,449,977.80)	(4,449,977.80)		(4,449,977.80)		
d) Other Restatements		9795	0.00	0.00		11,398,764.00	11,398,764.00	New
e) Adjusted Beginning Net Position (F1c + F1d)			(4,449,977.80)	(4,449,977.80)		6,948,786.20		
2) Ending Net Position, June 30 (E + F1e)			(4,189,942.80)	(5,812,808.80)		6,198,833.20		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,025,890.00	1,025,890.00		1,025,890.00		
c) Unrestricted Net Position		9790	(5,215,832.80)	(6,838,698.80)		5,172,943.20		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	15,104,903.00	12,429,602.00	7,902,842.21	10,962,726.00	(1,466,876.00)	-11.8%
Education Protection Account State Aid - Current Year		8012	6,777,237.00	12,273,029.00	4,195,050.00	8,345,193.00	(3,927,836.00)	-32.0%
State Aid - Prior Years		8019	0.00	0.00	263,636.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	8,980,282.00	5,321,917.00	4,945,842.00	10,716,629.00	5,394,712.00	101.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,862,422.00	30,024,548.00	17,307,370.21	30,024,548.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	345,000.00	360,000.00	140,892.40	360,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	777,041.00	756,994.00	450,726.00	756,994.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	316,871.00	281,779.00	225,526.00	282,238.00	459.00	0.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	59,607.00	56,052.00	1,880.00	56,052.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	3,606.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,621.00	3,861.00	0.00	3,861.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	24,214.00	21,761.00	11,520.00	21,761.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	35,337.00	35,337.00	0.00	35,337.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	117,813.00	2,288,042.00	362,448.00	2,288,042.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,683,110.00	3,803,826.00	1,192,992.40	3,804,285.00	459.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	20,000.00	35,000.00	5,092.35	35,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	139,071.00	135,483.00	139,084.00	139,084.00	3,601.00	2.7%
Lottery - Unrestricted and Instructional Materials		8560	578,493.00	645,696.00	218,903.50	645,696.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	164,827.00	242,836.00	242,836.16	242,836.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,534,419.00	1,583,177.00	1,091,689.68	2,008,358.00	425,181.00	26.9%
TOTAL, OTHER STATE REVENUE			3,436,810.00	2,642,192.00	1,697,605.69	3,070,974.00	428,782.00	16.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	240,000.00	210,000.00	49,699.00	150,000.00	(60,000.00)	-28.6%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,046,000.00	1,046,000.00	482,477.56	1,046,000.00	0.00	0.0%
Interest		8660	129,549.00	80,000.00	42,873.98	80,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,002,632.00	2,143,258.00	1,402,700.00	2,143,258.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	550,000.00	550,000.00	381,897.86	576,568.00	26,568.00	4.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,968,181.00	4,029,258.00	2,359,648.40	3,995,826.00	(33,432.00)	-0.8%
TOTAL, REVENUES			39,950,523.00	40,499,824.00	22,557,616.70	40,895,633.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,367,192.00	14,949,686.00	7,425,791.47	14,907,138.00	42,548.00	0.3%
Certificated Pupil Support Salaries		1200	959,903.00	959,903.00	237,395.38	972,451.00	(12,548.00)	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	918,695.00	918,695.00	524,249.72	918,695.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,245,790.00	16,828,284.00	8,187,436.57	16,798,284.00	30,000.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	944,412.00	944,412.00	383,750.13	944,412.00	0.00	0.0%
Classified Support Salaries		2200	164,584.00	163,299.00	104,226.16	164,584.00	(1,285.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	416,609.00	416,609.00	222,918.99	386,609.00	30,000.00	7.2%
Clerical, Technical and Office Salaries		2400	2,088,161.00	2,086,876.00	950,184.49	2,086,876.00	0.00	0.0%
Other Classified Salaries		2900	1,576,008.00	1,748,778.00	700,246.16	1,652,493.00	96,285.00	5.5%
TOTAL, CLASSIFIED SALARIES			5,189,774.00	5,359,974.00	2,361,325.93	5,234,974.00	125,000.00	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,748,788.00	2,847,346.00	1,276,029.52	2,842,270.00	5,076.00	0.2%
PERS		3201-3202	1,188,977.00	1,217,970.00	421,510.78	1,199,333.00	18,637.00	1.5%
OASDI/Medicare/Alternative		3301-3302	632,582.00	664,048.00	305,193.47	659,051.00	4,997.00	0.8%
Health and Welfare Benefits		3401-3402	3,808,297.00	3,808,297.00	2,020,638.58	3,808,297.00	0.00	0.0%
Unemployment Insurance		3501-3502	264,526.00	110,941.00	23,957.94	110,166.00	775.00	0.7%
Workers' Compensation		3601-3602	226,767.00	226,767.00	114,894.43	226,767.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	790,000.00	790,000.00	303,838.84	790,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,659,937.00	9,665,369.00	4,466,063.56	9,635,884.00	29,485.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	42,112.00	42,112.00	21,359.80	42,112.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	537,830.00	598,401.00	169,453.62	565,525.00	32,876.00	5.5%
Noncapitalized Equipment		4400	576,500.00	1,322,581.00	236,906.70	1,331,157.00	(8,576.00)	-0.6%
Food		4700	223,973.00	235,041.00	96,102.08	235,041.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,380,415.00	2,198,135.00	523,822.20	2,173,835.00	24,300.00	1.1%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	82,000.00	82,000.00	7,861.12	81,500.00	500.00	0.6%
Dues and Memberships		5300	560,461.00	560,462.00	412,834.78	510,462.00	50,000.00	8.9%
Insurance		5400-5450	397,016.00	397,016.00	205,541.20	397,016.00	0.00	0.0%
Operations and Housekeeping Services		5500	573,600.00	591,000.00	282,769.26	591,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	398,752.00	398,752.00	186,495.65	398,752.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,891,335.00	4,413,634.00	1,710,934.74	4,455,850.00	(42,216.00)	-1.0%
Communications		5900	76,000.00	76,000.00	24,512.76	76,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,979,164.00	6,518,864.00	2,830,949.51	6,510,580.00	8,284.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	915,000.00	980,000.00	571,666.66	980,000.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			915,000.00	980,000.00	571,666.66	980,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	308,624.00	300,245.00	170,838.00	300,245.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	11,784.00	11,784.00	7,292.10	11,784.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			320,408.00	312,029.00	178,130.10	312,029.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			39,690,488.00	41,862,655.00	19,119,394.53	41,645,586.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Palisades Charter High
 Los Angeles Unified
 Los Angeles County

Second Interim
 Charter Schools Enterprise Fund
 Exhibit: Restricted Net Position Detail

19 64733 1995836
 Form 62I

Resource	Description	2021/22 Projected Year Totals
7425		1,025,890.00
Total, Restricted Net Position		<u>1,025,890.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	2,907.00	2,907.00	2,832.00	2,832.00	(75.00)	-3%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	2,907.00	2,907.00	2,832.00	2,832.00	(75.00)	-3%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,907.00	2,907.00	2,832.00	2,832.00	(75.00)	-3%

Palisades Charter High
 Los Angeles Unified
 Los Angeles County

Second Interim
 2021-22 Projected Year Totals
 Every Student Succeeds Act Maintenance of Effort Expenditures

19 64733 1995836
 Form ESMOE

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	41,645,586.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,301,198.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	600,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	11,784.00
4. Other Transfers Out	All	9200	7200-7299	300,245.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,356,347.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,268,376.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				32,076,012.00

Palisades Charter High
 Los Angeles Unified
 Los Angeles County

Second Interim
 2021-22 Projected Year Totals
 Every Student Succeeds Act Maintenance of Effort Expenditures

19 64733 1995836
 Form ESMOE

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*		2,832.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,326.28
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,023,585.00	9,296.04
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	27,023,585.00	9,296.04
B. Required effort (Line A.2 times 90%)	24,321,226.50	8,366.44
C. Current year expenditures (Line I.E and Line II.B)	32,076,012.00	11,326.28
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 Report ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

Palisades Charter High
 Los Angeles Unified
 Los Angeles County

Second Interim
 2021-22 Projected Year Totals
 Every Student Succeeds Act Maintenance of Effort Expenditures

19 64733 1995836
 Form ESMOE

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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Second Interim
 2021-22 Original Budget
 Technical Review Checks

Palisades Charter High
 Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
62	0000	-5,215,830.80

Explanation:OPEB Liability is a part of the beginning balance.

Total of negative resource balances for Fund 62 -5,215,830.80

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	0000	9790	-5,215,830.80

Explanation:OPEB Liability is a part of the beginning balance.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.
PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.
PASSED

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
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19-64733-1995836

Second Interim
 2021-22 Board Approved Operating Budget
 Technical Review Checks

Palisades Charter High
 Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
62	0000	-5,715,505.95

Explanation:OPEB Liability is a part of the beginning balance.

62	5310	-21,837.08
----	------	------------

Explanation:Cafeteria began the year with a negative ending balance - due to fixed assets depreciation.

62	9010	-75,464.77
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Explanation:Special ed began the year with a negative ending balance due to a liability owed for special ed revenue.

Total of negative resource balances for Fund 62 -5,812,807.80

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	0000	9790	-5,715,505.95

Explanation:OPEB Liability is a part of the beginning balance.

62 5310 9790 -21,837.08

Explanation:Cafeteria began the year with a negative ending balance - due to fixed assets depreciation.

62 7425 9790 -1,025,890.00

Explanation:revenue recieved in prior year in restricted beginning balance.

62 9010 9790 -75,464.77

Explanation:Special ed began the year with a negative ending balance due to a liability owed for special ed revenue.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
2021-22 Projected Totals
Technical Review Checks

Palisades Charter High
Los Angeles Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
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- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
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- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
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CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

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EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
62	5310	-21,837.08
Explanation:Cafeteria began the year with a negative ending balance - due to fixed assets depreciation.		
62	9010	-48,896.77
Explanation:Special ed began the year with a negative ending balance due to a liability owed for special ed revenue.		
Total of negative resource balances for Fund 62		-70,733.85

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	5310	9790	-21,837.08
Explanation:Cafeteria began the year with a negative ending balance - due to fixed assets depreciation.			

62 7425 9790 -1,025,890.00
Explanation:revenue recieved in prior year part of restricted beginning balance.

62 9010 9790 -48,896.77
Explanation:Special ed began the year with a negative ending balance due to a liability owed for special ed revenue.

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CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Second Interim
 2021-22 Actuals to Date
 Technical Review Checks

Palisades Charter High
 Los Angeles Unified

Los Angeles County

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GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

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INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Coversheet

TPE Contract

Section: IX. Finance
Item: D. TPE Contract
Purpose: Vote
Submitted by:
Related Material: IX_D - TPE_Board Motion.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 15, 2022

TOPIC/ AGENDA ITEM:

IX. FINANCE
D. TPE Contract

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Director of Operations, Assistant Principal of Athletics/Discipline/Student Activities

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve a security services agreement between PCHS and The Perfect Event (TPE). The contract between PCHS and TPE is effective July 1, 2021. This security vendor was brought on in late 2020-2021 because our primary security vendor could not meet our need. They have continued to provide security services into 2021-22.

The contract lists a base price of \$29.50, effective 7/1/2021. The contract also outlines a price increase, effective 10/18/2021. The fiscal impact of this price increase was approximately \$20,000 and was accounted for during First Interim reporting using relief funds. In addition, the contract outlines another price increase effective 1/1/2022. The fiscal impact of the 1/1/22 price increase is approximately \$7,840. This amount is not budgeted for and will be accounted for during Second Interim reporting. The contract has been vetted by the Budget & Finance committee. The feedback provided was to amend section 4(c) to remove the third-party vendor/contractor language. The Finance/HR team will also be re-bidding the security services contract for 2022-23.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of ensuring a safe school environment.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the contract for The Perfect Event.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the 21-22 TPE contract.

RECOMMENDED MOTION:

“To approve the TPE security services contract for 2021-2022.”

Juan Pablo Herrera
Chief Business Officer



Security Services Agreement

This Agreement is entered as of 7/1/2021 by and between The Perfect Event Inc., 3133 E. South Street, Long Beach, California 90805 ("TPE") and PALISADES CHARTER HIGH SCHOOL, 15777 Bowdoin St, Pacific Palisades, CA 90272 ("Client").

TPE and Client shall be referred to together as the ("Parties"). TPE and Client agree that TPE shall provide security services to Client, pursuant to the following terms and conditions (the "Agreement"):

1. Service Details.

The scope and extent of the services are specified in **Attachment "A"**, attached hereto and incorporated as part of this Agreement.

2. Fees and Payments.

(a) Fee Schedule: The total price agreed upon (the "Contract Price") is

- MINIMUM BOOKING TIME IS 6 CONSECUTIVE HOURS PER GUARD PER DAY
- Dates: 7/1/21 - 10/17/21; Rate: \$29.50/hour per guard
- Dates: 10/18/21 - 12/31/21; Rate: \$33/hour per guard
- Dates: 01/01/22 - 06/30/22; Rate: \$35/hour per guard

(b) Deposit and Payment: Invoices will be sent bi-weekly. Payment is due within 30 days of invoice receipt.

(c) Cancellation: Contract is at-will and on an as-needed basis. Either party may terminate the agreement at any time for convenience.

(d) Service Charge: Client agrees to pay an initial service charge of 2.5% for any past due payments and 2.5% for each month thereafter until paid in full.

(e) Collection: Should Client fail to pay any payment when due, Client shall pay all reasonable court costs, investigation fees, and attorneys' fees and costs as well as all other costs of collection incurred by TPE in collecting any past due amount from Client.

3. Insurance And Indemnity.

- (a)
- (i) TPE and Client represents and warrants that it carries Workers' Compensation insurance to the extent required by law.

3. Insurance And Indemnity (Continued)

(ii) TPE and Client shall carry a comprehensive commercial general and professional liability insurance policy, written on an "occurrence" basis, providing coverage of at least \$1,000,000 per occurrence for bodily injury, personal injury & property damage ("General Liability Policy"). The General Liability Policy shall include a separate endorsement naming the Client, its officers, agents and employees as additional insureds. The General Liability Policy shall include coverage for the contractual liability assumed by the Consultant under this Agreement. Upon request of either Party, the other Party shall provide satisfactory evidence of such insurance coverage.

(b) Client shall defend, indemnify and hold harmless TPE, its agents and employees from or against any claim, loss (including but not limited to, fire, theft, or other casualty or loss), damage, injury, judgment, liability, lien or cause of action, including reasonable attorney's fees and/or costs, for injury to person or property, or death of a person (collectively hereinafter "Claims"), arising from, or alleged to have arisen from, the active or passive negligence, concurrent or otherwise, or willful misconduct of Client, its employees, students, guests, attendees, associates or agents, in connection with the services, venue, or TPE's performance of its services hereunder, or for any defect on the venue premises, or for any services not specified herein or in Attachment "A" and performed by TPE at the request, direction, or on behalf of Client.

(c) Subject to the preceding paragraph, TPE shall defend, indemnify and hold harmless Client, its agents and employees from or against any claim, loss (including but not limited to, fire, theft, or other casualty or loss), damage, injury, judgment, liability, lien or cause of action, including reasonable attorney's fees and/or costs, for injury to person or property, or death of a person (collectively hereinafter "Claims"), but only to the extent that such Claims are arising from, or alleged to have arisen from, the performance of services under this Agreement, or were caused, or alleged to have been caused, by the negligence or willful misconduct of TPE, its employees or agents while TPE, its employees or agents were acting within the course and scope of their duties and authority under this Agreement. In no event shall TPE be liable to the extent that any Claims are caused in whole or in part by the active or passive negligence or willful misconduct of Client, any employees, students or agents of Client, or by any defect on the venue premise. In no event shall TPE be liable for any consequential or incidental damages or loss of profits.

(d) Notwithstanding anything to the contrary herein, TPE's indemnity obligations set forth in this Section shall not be construed as a waiver of the statutory protections afforded to TPE by any and all applicable Workers' Compensation laws or statutes.

(e) The indemnity obligations of TPE and Client set forth herein shall survive the expiration or termination of this Agreement.

4. Independent Contractors.

(a) TPE agrees to perform the services described in this Agreement as an independent contractor and not as an employee, agent, or associate of Client.

(b) TPE shall hire all personnel and may change personnel at will. Upon reasonable request by Client, TPE shall reassign its employees as long as such request does not violate any applicable state or federal law. TPE shall be responsible for the payment of all its employees' wages, appropriate expenses, and employer's contribution to all applicable taxes.

5. Confidentiality.

TPE's research, business plan, development of services and products, customer lists, vendor lists, finances, and trade secrets are confidential information and Client agrees not to disclose such confidential information or information relating thereto to any person, firm, corporation or any other entity. The release of any such information to any person shall be deemed to be a violation of this Agreement.

6. Force Majeure.

The obligations of either TPE or Client herein may be suspended during any period where performance is prevented by acts of God, nature, civil or labor disturbance, or events beyond TPE's or Client's reasonable control.

Parties hereto to preclude any and all non-signatory Parties from any such third party beneficiary rights, or any other rights whatsoever.

THIS AGREEMENT, INCLUDING ALL ATTACHMENTS, MAY BE EXECUTED IN COUNTERPARTS AND A FACSIMILE OR ELECTRONIC SIGNATURE PAGE WILL HAVE THE SAME FORCE AND AFFECT AS THE ORIGINAL SIGNATURE PAGE.

IN WITNESS HEREOF, Parties have executed this contract as of the day, month and year indicated above.

The Perfect Event, Inc.

Signature: _____

Name: DAN WILSON

Title: CHIEF EXECUTIVE OFFICER

PALISADES CHARTER HIGH SCHOOL

Signature: _____

Signed By: Dr. Pam Magee

Title (if applicable): Executive Director & Principal

Signature: _____

Signed By: Don Parcell

Title (if applicable): Director of Operations

ATTACHMENT "A"

A. Daily School Guard Responsibilities:

- Campus Access support regarding health check, ID check, perimeter security, on-campus patrolling, and buses.
- Log in Visitors into campus during school hours.
- Help with bus arrivals and log in arrival times. Help with bus departures in PM.
- Mask mandate enforcement. Verbally remind all students and staff that masks must be correctly worn on campus at all times with no exceptions.
- Restroom checks throughout the school day.
- Night lockup/closing procedures to lock up the school, which includes external gates, sporting fields and classroom doors.

B. When requested, provide weekend and/or overnight security services

C. Special event security (primarily senior events) - Posts at exits & entrances, deter kids from out of bounds areas, bag checks, ticket checks, bathroom checks, and patrolling areas of use.

D. PCHS Athletics security (primarily football, but occasionally others) - bag checks, scanning tickets, not allowing people on field, keep people flowing through breezeway, supervise food area, and campus sweep after games.

E. TPE is NOT responsible for the following as this falls under the purview of PCHS campus aide security and school police.

- Involvement in physical altercations, or put hands on any student or staff, unless to prevent serious injury to one's self or a student
- Disciplinary actions or any type of punishment – PCHS or Dean's office to handle
- Counsel staff or students in any form
- Escort people off campus

Coversheet

Cafeteria RFP

Section: IX. Finance
Item: E. Cafeteria RFP
Purpose: Vote
Submitted by:
Related Material: IX_E - Cafeteria RFP_Board Motion.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 15, 2022

TOPIC/ AGENDA ITEM:

IX. FINANCE

E. Cafeteria RFP (Food Service Management Contract Bid)

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Finance, Cafeteria

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve our food service (cafeteria) Request For Proposal for release to the public. The RFP was submitted to the California Department of Education (CDE) for approval.

Both federal regulations and California state laws require all procurements—without regard to dollar value - to be conducted in a manner that promotes maximum open and free competition. As a result, PCHS will conduct a formal bidding process.

We are very pleased with our current partner (Chartwells). However, we are required to bid.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of ensuring PCHS meets the CDE nutrition program requirements.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the Request for Proposal.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the Request for Proposal.

RECOMMENDED MOTION:

“To approve the Food Service Management Company (FSMC) Request for Proposal: RFP #FY23-001”

Juan Pablo Herrera
Chief Business Officer

California Department of Education

Request for Proposal
and
Model Fixed-price Contract

for

School Food Authorities
Procuring the Services of a
Food Service Management Company



Procurement Resources Unit
Nutrition Services Division
Systems Support Branch

March 2021

SCHOOL FOOD AUTHORITIES MUST READ THIS PAGE

How to Use CDE's Sample RFP and Fixed-price Contract

The California Department of Education (CDE) is providing this sample Request for Proposal (RFP) and Fixed-price Contract to guide school food authorities (SFA) in the development of an RFP and contract to obtain food service management company (FSMC) assistance for their school food service operation. The SFA may revise the non-required terms of the RFP and contract to fit the SFA's needs with CDE prior approval (Title 7, *Code of Federal Regulations* [7 CFR], Section 210.16(a)(9)). The RFP, contract, and all attachments and exhibits are considered a complete solicitation packet when posting it to their Web site or releasing it to potential respondents.

Required Pre Approval

SFAs are not relieved from the requirement to obtain approval from the CDE prior to the release of an RFP and Fixed-price contract to potential respondents when using *this* sample. The SFA must make any required changes before the CDE will approve their RFP and Fixed-price contract. Additionally, SFAs must submit the results of their proposal process to the CDE before executing their contract. More information is available on this requirement as well as the CDE timeline on the NSD Procurement Resources Unit web page <http://www.cde.ca.gov/ls/nu/sn/fsmcproc.asp>.

RFP and Fixed-price Contract Approval Disclaimer

The CDE does not intend this sample RFP and Fixed-price contract to be a "prototype," inclusive of all terms, provisions, and program requirements applicable to FSMC procurements and contracts. The SFA remains responsible for ensuring that their procurement documents comply with all applicable laws, program instructions, and guidance materials. The SFA should consult with their legal counsel regarding any proposed procurement methods or contract language.

Resources

- This sample RFP and Fixed-price Contract includes state and federal regulations that are relevant to this type of contract. These laws and regulations are available on the CDE Procurement Resources Unit (PRU) web page at <http://www.cde.ca.gov/ls/nu/sn/fsmcproc.asp>.

**Notice of Request for Proposals
Food Service Management Company
RFP #FY23-001**

Notice is hereby given that the Governing Board of Palisades Charter High School (hereinafter referred to as **SFA**) is requesting proposals for a food service management company (hereinafter referred to as **Respondent[s]**) to assist with the SFA's food service program.

Respondents should not construe from this legal notice that the SFA intends to enter into a fixed-price contract with the Respondent unless, in the opinion of the SFA, it is in the best interest of the SFA to do so. The SFA reserves the right to negotiate final contractual terms with the successful Respondent.

The Request for Proposal (RFP) documents are available at
Palisades Charter High School's Web site at www.palihigh.org

To request the RFP documents by email, postal mail, or fax, please contact
Juan Pablo Herrera

Email:
jherrera@palihigh.org

Postal Mail:
15777 Bowdoin St.
Pacific Palisades, CA. 90272

Fax:
(310) 454-6076

The SFA will record and provide answers to any questions or requests for clarifying information about the RFP during the question and answer period.

The SFA will hold an **Optional Tour** of the SFA facilities on
Thursday, March 24, 2022 between 10:00am-2:00pm Pacific Time
Location(s): 15777 Bowdoin St. Pacific Palisades, CA. 90272, OR, virtual tour option
This is optional for all potential respondents and not required in order to submit a proposal

Respondents must submit written proposals in a sealed package labeled
"Proposal - Food Service Management Company RFP#23-001"
Addressed to the SFA at
Palisades Charter High School. 15777 Bowdoin St. Pacific Palisades, CA3 90272
ATTN: Juan Pablo Herrera

The SFA will accept all proposals received on or before Monday March 28, 2022 at 5:00pm Pacific Time. The SFA will not accept proposals that are received after the deadline. The SFA will open proposals at 9:00am Pacific Time on Tuesday March 29, 2022..

The SFA reserves the right to reject any or all proposals, and to waive any errors or corrections in a proposal or in the proposal process. The SFA will award the contract based on a review and analysis of the proposals that determines which proposal best meets the needs of the SFA. Following the review and analysis of all responsive proposals, the SFA will make a recommendation to their governing board, as applicable, at its regularly scheduled meeting.



**REQUEST FOR PROPOSAL
FOOD SERVICE MANAGEMENT COMPANY
Cover Page**

CONTACT INFORMATION

RFP # FY23-001

by

Palisades Charter High School
FOOD SERVICE PROGRAM

ADDRESS ALL PROPOSALS TO:

Juan Pablo Herrera
Chief Business Officer

15777 Bowdoin Street
Pacific Palisades, CA. 90272

Phone: (310) 230-7238

Email: jherrera@palihigh.org

Fax: (310) 454-6076



PALISADES CHARTER HIGH SCHOOL

Request for Proposal

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Introduction/Purpose of Solicitation

The purpose of this Request for Proposal (RFP) is to enter into a fixed-price contract with a food service management company (FSMC) that will provide Palisades Charter High School (hereinafter referred to as the school food authority [SFA]) with food service management assistance for their food service operation. The FSMC will provide services to the SFA as described in the Scope of Work in the Model Fixed-price Contract.

The SFA's food service goals are to provide nutritious, high-quality meals to students and participants in the National School Lunch Program, School Breakfast Program, and Seamless Summer Option Program, to accommodate special diets where medically necessary, improve the nutritional quality of meals, and maintain a financially viable food service program (Title 7, *Code of Federal Regulations* program [7 CFR, sections 210.10 and 220.8, if applicable].

General food service goals are to:

- Provide an appealing and nutritionally sound program for students as economically as possible
- Stimulate both student and adult participation in the program through improved relations with students, staff, and the community by creating awareness of the direct correlation between adequate nutrition for students and their ability to learn
- Increase participation at all levels of the food service program by improving meal quality, seeking student and parent input, offering menu variations, improving planning and improving meal distribution wait times.
- Maintain reasonable prices for students and adults participating in the food service program
- Maintain student and staff morale at a high level
- Operate in an environmentally sustainable manner: recycling, composting, and using green products whenever possible.

All procurement transactions are to be conducted in a manner that provides maximum open and free competition consistent with Title 2, *Code of Federal Regulations* (2 CFR), Section 200.319(a)(1-7). The SFA must share with every Respondent all information necessary for submitting a competitive proposal. The release of this RFP, evaluation of Respondents, and award of a contract will use competitive bidding standards established in all applicable California state and federal statutes and regulations.

Outlined below are competitive bidding basic standards:

- The purpose of soliciting competitive proposals is to secure public objectives in the most effective manner and avoid the possibilities of graft, fraud, collusion, etc.
- The SFA released this RFP to benefit the SFA and not the Respondents.
- Fulfillment of RFP specifications is based on full and fair competition and acceptance by the SFA of the most responsive and responsible Respondent to the SFA's requirements, as

determined by the SFA when evaluating proposals based on the criteria contained in the RFP.

- The RFP must provide a basis for full and fair competition among Respondents to a common standard, free of restrictions that tend to stifle competition.

The above four points are for illustrative purposes only, and do not include all California state and federal requirements to achieve competitive bidding.

To respond to this RFP, interested FSMCs must present evidence of experience, ability, and financial standing necessary to meet the requirements stated in this RFP. The SFA will measure this evidence by scoring the proposals, using a point system that will rank each proposal from highest to lowest, to determine which proposals they will consider for the award of a contract.

To be competitive in this solicitation, the Respondent must:

- Carefully read the entire RFP, attachments, exhibits, addenda, and SFA responses to questions before submitting a proposal
- Ask appropriate questions or request clarification before the deadline in the RFP
- Submit all required responses by the required deadlines
- Follow all instructions and requirements of the RFP thoroughly and appropriately

If a Respondent discovers any ambiguity, conflict, discrepancy, omission, or other errors in this RFP, the Respondent shall immediately notify the SFA of the error in writing and request clarification or a modification of the RFP. If the Respondent fails to notify the SFA of the error prior to the date for submission of proposals, and is awarded the contract, the Respondent shall not be entitled to additional compensation or time by reason of the error or its later correction.



PALISADES

CHARTER HIGH SCHOOL

Schedule of Events for RFP #FY23-001

Board Meeting – RFP Approval	Tuesday	January 11, 2022
Release of RFP	Wednesday	March 9, 2022
First Public Notice	Friday	March 11, 2022
Second Public Notice	Friday	March 18, 2022
Optional Tour (in-person or virtual)	Thursday	March 24, 2022
Respondent Question Submission Deadline	Friday	April 1, 2022
SFA Provides Answers	Thursday	April 7, 2022
Deadline for Submission of Sealed Proposal	Monday	April 18, 2022
Proposals Opened	Tuesday	April 19, 2022
Proposals Evaluated	Tuesday	May 3, 2022
Board Meeting – Proposal Approval	Tuesday	May 17, 2022
Anticipated Contract Award Date	Thursday	May 19, 2022

The SFA will make every effort to adhere to the schedule. However, the SFA reserves the right to amend the schedule, as necessary, and will post a notice of said amendment at www.palihigh.org.

All interested Respondents may attend the Optional Tour. The optional tour may be done in-person or virtually.

General Instructions for Respondents

1. Prepare proposals simply and economically. Provide a straightforward concise description of the Respondent's capability to satisfy the SFA's requirements. Emphasis should be placed on completeness and clarity of content.
2. Submit proposals for the performance of all the services described within this RFP. The SFA will not consider any deviation from these specifications and will reject such proposals.
3. The SFA may reject a proposal if the proposal is conditional or incomplete, deemed nonresponsive, or if it contains any alterations of form or other irregularities of any kind. The SFA may reject any or all proposals or waive any immaterial deviation in a proposal. The SFA's waiver of an immaterial deviation shall in no way modify the RFP document or excuse the Respondent from full compliance with all other requirements if awarded the contract. The SFA may reject a proposal if it is deemed overly responsive or contains language that provides any added value not requested in the RFP.
4. Respondents are responsible for the costs of developing proposals, and shall not charge the SFA for any preparation costs.
5. The SFA asks Respondents that do not intend to submit a proposal to notify the SFA in writing.
6. Respondents may modify their proposal after submission by withdrawing the original proposal and resubmitting a new proposal prior to the submission deadline. The SFA will not consider proposal modifications offered in any other manner, either oral or written.
7. The Respondent shall include a 21-Day Cycle menu for all programs to be served (7 CFR, sections 210.16[b][1] and 220.7[d][2][i], if applicable).
8. Respondents may withdraw their proposal by submitting a written withdrawal request to the SFA, signed by the Respondent or their authorized agent, through the contact person named in the "Contact Information" provided on page iv of this RFP. Thereafter, a Respondent may submit a new proposal prior to the proposal submission deadline. Respondents may not withdraw their proposal without cause after the proposal submission deadline.
9. The SFA may modify the RFP prior to the date given for submission of proposals by posting an addendum on www.palihigh.org. The SFA will notify Respondents so they can obtain any addenda from the SFA's web site, or request it by email, postal mail, or fax.
10. The SFA reserves the right to reject all proposals for reasonable cause. If the costs of all proposals are excessive, the SFA is not required to award a contract.
11. The SFA will not consider more than one proposal from an individual, firm, partnership, corporation, or association under the same or different names. Reasonable grounds for believing that any Respondent has submitted more than one proposal for work contemplated herein will cause the SFA to reject all proposals submitted by the Respondent.

If there is reason to believe that collusion exists among the Respondents, the SFA will not consider any of the participants of such collusion in this or future solicitations.

12. The SFA will not consider a joint proposal submitted by two or more entities.
13. Additional charges for regular or express delivery, drayage, parcel post, packing, cartage, insurance, license fees, permits, or for any other purpose shall be included (and separately identified) in the proposal.
14. All proposals shall include the forms provided as attachments to this RFP. Respondents may copy these forms. A proposal is considered responsive if it follows the required format, includes all attachments, and meets all deadlines and other requirements outlined in this RFP.
15. The SFA shall not accept proposals after the submission deadline specified in the RFP and shall return the unopened proposals to the respective Respondents. The SFA will not consider late proposals under any circumstances.
16. Respondents are responsible for examining the entire RFP package, seeking clarification for any item or requirement that may not be clear to them, and checking all responses in their proposal for accuracy before submitting it.
17. Respondents may submit their questions regarding the information presented in this RFP to Juan Pablo Herrera (Chief Business Officer) in writing by postal mail at 15777 Bowdoin St. Pacific Palisades, CA. 90272, e-mail at jherrera@palihigh.org, or fax at (310) 454-6076, no later than *[Friday, April 1, 2022 at 12:00pm Pacific Time]*. The SFA will answer all questions received by the deadline in writing without exposing the query source. This will be the sole process for asking and answering questions regarding this RFP. Respondents may not contact SFA employees directly to ask questions.
18. SFA representatives reserve the right to inspect a Respondent's other food service operations prior to any award of a contract.
19. The SFA reserves the right to negotiate the final terms and conditions of the contract, which may differ from those contained in the proposal, provided the SFA considers such negotiation to be in its best interest. Any change in the terms and conditions must not create a material change, which is any alteration or modification to the original terms stated in the RFP that would have resulted in different proposals from all respondents. A material change will require the SFA to rebid the contract.
20. Interested Respondents are required to inspect the SFA's premises prior to submitting a proposal in order to determine all requirements associated with the proposed contract. The inspection of premises will occur during the Optional Tour (if applicable).
21. Respondents shall submit one paper copy and one copy in digital format (e.g., CD, DVD, flash drive, email attachment, shareable download link, etc.).

- a. The paper copy must contain the original signature of the individual(s) authorized to bind the Respondent contractually and be labeled “Master Copy”.
- b. The Respondent must ensure the digital copy is complete and inclusive of all materials contained in the paper copy, including any required signatures. If there is an inconsistency between the paper and digital copies, the paper copy will take precedence.
- c. The sealed proposal envelopes must be marked legibly with the SFA’s RFP number and title, and the SFA name and address, as shown in the following example:

Proposal—Food Service Management Company

[*Enter FSMC Name Submitting RFP*]

RFP #FY23-001

Palisades Charter High School

ATTN: Juan Pablo Herrera

15777 Bowdoin St. Pacific Palisades, CA. 90272

Proposal Requirements

To be eligible for evaluation, a proposal must adhere strictly to the format set forth below; failure to do so may result in disqualification. Respondents must complete, label, and separate each section, and number all pages. The content and sequence of the proposal will be as follows:

Section 1 - Administrative Requirements

A. Cover Letter

Only the individual(s) authorized to bind the Respondent contractually may sign the cover letter, which shall be a part of the proposal package. If the cover letter is unsigned, the SFA will reject the proposal. The SFA may reject the proposal if the Respondent fails to include the following required information:

- Name and address of responding company
- Organizational structure of the responding company (e.g., corporation, partnership, etc.)
- Respondent's Federal Employee Identification Number and Corporate Identification Number, if applicable
- Name, title, phone number, fax number, and email address of the representative who will be designated as the primary liaison to the SFA
- Name, title, phone number, and email address of the representative(s) authorized to bind the Respondent in a contract if different from the primary liaison
- A statement expressing the Respondent's willingness to perform the services described in this RFP
- A statement expressing the Respondent's ability to perform the services required in the Scope of Work, including availability of staff and other required resources to meet all deliverables as described in this RFP
- A statement regarding the Respondent's proprietary information; if applicable, the Respondent must clearly mark in the upper right hand corner those pages to be considered proprietary (**Note:** the Respondent cannot consider the entire proposal to be proprietary)
- The following certification:

By signing this cover letter, I (we) certify that the information contained in this proposal is accurate and that all attachments required to be submitted as part of the proposal are certified to be true and binding upon our company.

B. Table of Contents

Immediately following the cover letter, include a comprehensive Table of Contents that lists all submitted proposal sections, subsections, attachments, and materials.

Section 2 – Required Attachments

A. Attachment Checklist

The Respondent shall include a checklist containing all documents identified in the Attachments Checklist (as listed on Attachment A). The SFA may reject proposals that do not include the proper required attachments.

B. Optional Tour

It is optional for the SFA to hold a mandatory tour (Attachment B). The tour schedule includes the sites. Prospective Respondents may not contact any sites or employees outside of the scheduled visit. The SFA requests that Respondents do not take pictures during the tour as the SFA has not obtained releases from parents, students, and employees.

C. Minimum Qualifications

The SFA will only consider Respondents that **meet all minimum qualifications** (as listed on Attachment C).

D. FSMC Professional Standards

Establishes minimum professional standards for school nutrition personnel who manage and operate the National School Lunch and School Breakfast Programs (as listed on Attachment D).

E. Proposal Questionnaire

The Proposal Questionnaire (as listed on Attachment E) is intended to provide the SFA with specific information concerning the Respondent's capability to provide services as described in this RFP. Respondents should limit their responses to the number of pages noted in the questionnaire and answer each question in the same order.

F. Respondent References

Respondents must provide three references on the Respondent References form (Attachment F). The SFA reserves the right to contact any of the references listed, and retains the right to conduct reference checks with individuals and entities beyond those listed.

G. Authorization Agreement

The Respondent or their authorized representative must sign the Authorization Agreement (Attachment G) and return it with the proposal package.

H. Fee Proposal

The Respondent must complete the Fee Proposal (Attachment H) and return it with the proposal package.

I. Certifications

The Respondent must complete the certifications (Attachment I) and return them with the proposal package.

J. Certificate of Independent Price Determination

The Respondent must complete the certifications (Attachment J) and return them with the proposal package.

K. 21-Day Cycle Menu

The Respondent must submit a 21 Day Cycle menu (Attachment K) for all programs to be served (7 *CFR*, sections 210.16[b][1] and 220.7[d][2][i], if applicable) for the proposal package.

Evaluation of Proposals

Proposals will be opened on or after the date and time specified in the Schedule of Events. During the evaluation process, the SFA may ask Respondents to clarify information in the proposals, but Respondents may not change their proposals.

An error in the proposal may cause the SFA to reject that proposal; however, the SFA may, at its sole discretion, retain the proposal and make certain corrections. When determining if a correction will be made, the SFA will consider the conformance of the proposal to the format and content required by the RFP and that the Respondent's intent is clearly established based on review of the whole proposal. Based on that established intent, the SFA may choose to correct errors such as obvious grammatical or punctuation errors and arithmetic errors. The Master Copy of the proposal shall have priority over additional proposal copies.

The SFA will open proposals to determine if they contain all the required information in accordance with this RFP. The SFA will evaluate qualifying proposals using the following criteria:

CRITERIA	MAXIMUM POINTS
Cost	30
Administrative Requirements: Did the Respondent include all required information in accordance with the General Instructions and Proposal Requirements?	5
Experience with School Breakfast and National School Lunch Programs.	15
Based on the Proposal Questionnaire responses and the Cover Letter, the Respondent demonstrates a complete understanding of the SFA's food service program and its service requirements, as described in the RFP and the Scope of Work, and can perform those services to the SFA's satisfaction.	20
The financial stability of the Respondent.	10
Corporate capability and experience as measured by performance record, years in the industry, relevant experience, number of SFAs served, client retention and satisfaction, and references.	20
TOTAL POINTS	100

The SFA will score and rank selected proposals by assigning a score between zero and the maximum score to each proposal criterion. The SFA will recommend awarding the contract to the most responsive and responsible Respondent with the highest total proposal score.

Attachment A

Attachment A: Attachments Checklist

Respondent Company Name

Please complete this checklist to confirm that the items listed below have been included in your proposal. Place a checkmark or “x” next to each item submitted to the SFA. For your proposal to be considered, all required attachments must be returned, including this checklist. Submit one copy of your proposal in a sealed package.

Attachment	Attachment Name
_____ A	Attachments Checklist
_____ B	Optional Tour (optional)
_____ C	Minimum Qualifications
_____ D	FSMC Professional Standards
_____ E	Proposal Questionnaire
_____ F	Respondent References
_____ G	Authorization Agreement
_____ H	Fee Proposal
_____ I	Certifications Regarding Lobbying Activities, Debarment, Suspension and Other Responsibility Matters
_____ J	Certificate of Independent Price Determination
_____ K	21–Day Cycle Menu (Include)

Attachment B: Optional Tour

The Optional Tour will include an escorted tour.

- The tour schedule includes the sites listed below.
- Prospective Respondents may not contact any sites or employees outside of the scheduled visit.
- The SFA requests that Respondents do not take pictures during the tour as the SFA has not obtained releases from parents, students, and employees.

OPTIONAL TOUR SCHEDULE

Option In-Peron Tour begins at 10:00am PT

Where: Palisades Charter High School. 15777 Bowdoin St. Pacific Palisades, CA3 90272

Optional Virtual Tour begins at 1:00pm PT

Where: Conducted virtually via Zoom

The SFA thanks all Respondents for abiding by our request to keep the disruption caused by the visit to a minimum.

Attachment C: Minimum Qualifications

A Respondent must meet all of the following minimum qualifications to the SFA's satisfaction to be given further consideration. Failure to satisfy any of the minimum qualifications may result in the immediate rejection of the proposal.

As of April 1, 2022, both the Respondent's company and its key personnel meet all of the following minimum qualifications:

1. The Respondent has at least five years of experience with food service programs.

Yes _____ No _____

2. The Respondent has the resources and ability to provide 147,000 of meals per fiscal year.

Yes _____ No _____

3. The Respondent has knowledge and experience with the National School Lunch Program, School Breakfast Programs, and Seamless Summer Option Program.

Yes _____ No _____

4. The Respondent has professional references that demonstrate and evidence the ability to perform the required services.

Yes _____ No _____

5. The Respondent is licensed to do business in the state of California.

Yes _____ No _____

Attachment D: FSMC Professional Standards

FSMC Employees Professional Standards

Federal Register Vol. 80, No. 40, dated March 2, 2015, referred to as the “Final Rule,” establishes minimum professional standards for school nutrition personnel who manage and operate the National School Lunch and School Breakfast Programs. In the Final Rule, the following definitions are established:

1. **School Nutrition Program Director.** The school nutrition program director is any individual directly responsible for the management of the day-to-day operation of school food service for all participating schools under the jurisdiction of the school food authority.
2. **School Nutrition Program Manager.** The school nutrition manager is any individual directly responsible for the management of the day-to-day operation of school food service for a participating school(s).
3. **School Nutrition Program Staff.** School nutrition program staff are those individuals, without managerial responsibilities, involved in day-to-day operations of school food service for a participating school(s).

The Final Rule establishes that these definitions apply to the function/role rather than the specific title within the school food service structure, and that the definitions apply whether or not the school food service is operated by an FSMC. Therefore, as of the effective date of this contract, the minimum professional standards established by the Final Rule, and described therein, shall apply to FSMC staff performing any of the duties described above.

The FSMC shall only place staff for work in the school district that meet the minimum professional standards outlined in 7 *CFR*, Section 210.30, which can be viewed at the following web page: http://www.fns.usda.gov/sites/default/files/cn/profstandards_flyer.pdf.

- The SFA shall ensure that all staff the FSMC proposes for placement meet the minimum professional standards.
- The FSMC shall ensure their employees take the required annual training as outlined in the professional standards and provide certification of such training to the SFA. The FSMC shall remove from the SFA premises any staff who fail to take the required annual training.
- The FSMC shall provide the SFA with a list of proposed employees and evidence that they meet the professional standards.

Attachment E: Proposal Questionnaire

This proposal questionnaire is intended to provide the SFA with specific information concerning the Respondent's capability to provide services as described in the RFP. Please be as concise as possible and limit your responses **to no more than two pages per question, unless instructed otherwise. Type each question in the same order as listed in the questionnaire.**

1. Provide a general description of your company's qualifications and experience relevant to the minimum qualifications in Attachment C, along with any necessary substantiating information. Limit your responses to information about your company's capabilities.
2. Provide a statement indicating the year your company was founded; what the primary business(es) of the company is(are); the length of time the company has been providing food service management services (consulting, food purchase, etc.), and related services as described in this RFP. In addition, provide the duration and extent of experience the company has with similar SFA food management services.
3. Provide a general description of how your company will be able to provide the experience, ability, and financial standing necessary to meet the requirements set forth in this RFP.
4. Provide a complete list of SFAs that have discontinued or terminated your company's services in the last five years and the reason(s) why.
5. Provide an organization chart for your company, a description of the lines of communication, and the responsibilities at each corporate level.
6. Provide a complete balance sheet or annual report (verified by a certified public accountant) for the last three years of operation.
7. Provide a description of promotional and marketing materials you will use to attract students to the program.
8. Provide a recommended transition plan that describes the steps the Respondent will take to begin providing the services described in this RFP.

Attachment F: Respondent References

List three references to which the Respondent has provided food service management services within the past three (3) year(s).

Failure to complete and return this Attachment will cause your proposal to be rejected.

Reference 1		
Name of Reference		
Street Address		
City	State	Zip Code
Contact Person	Contact Title	Contact Phone Number
Brief Description of Services Provided		
Dates of Service		

Reference 2		
Name of Reference		
Street Address		
City	State	Zip Code
Contact Person	Contact Title	Contact Phone Number
Brief Description of Services Provided		
Dates of Service		

Reference 3		
Name of Reference		
Street Address		
City	State	Zip Code
Contact Person	Contact Title	Contact Phone Number
Brief Description of Services Provided		
Dates of Service		

Attachment G: Authorization Agreement

Request for Proposal for Food Service Management Company
RFP Number: **RFP #FY23-001**

We, [*Insert FSMC Name* _____], by our signature on this document certify the following:

1. That we will operate in accordance with all applicable California state and federal laws, regulations, and statutes.
2. That the terms, conditions, warranties, and representations made within this RFP and our proposal shall be binding upon us and shall be considered a part of the contract as if incorporated therein.
3. That the proposal submitted is a firm and irrevocable offer good for one year.
4. That we have carefully examined all terms and conditions set forth in the Model Fixed-price Contract issued by Palisades Charter High School.
5. That we have made examinations and verifications, and are fully conversant with all conditions under which services are to be performed for Palisades Charter High School.
6. That negligence in the preparation or presentation of, errors in, or omissions from proposals shall not relieve us from fulfillment of any and all obligations and requirements in the resulting contract.

FSMC Name:

Address:

City: _____ State: _____ Zip:

Email Address:

Web Site Address:

Name of Authorized Representative:

Title of Authorized Representative:

Signature of Authorized Representative

Date Signed:

Attachment H: Fee Proposal

All costs are based on average daily participation of 850 number of meals served on 175 number of school days.

COST BREAKDOWN		
Respondent Instructions		
<input type="checkbox"/> Provide a breakdown of all costs included in the fixed price, including personnel costs.		
<input type="checkbox"/> Provide the cost per meal; base all food costs on the attached 21–day cycle menu.		
<input type="checkbox"/> Clearly identify all costs		
Item #	Description <i>(Include All Goods and Services included in the Fixed Price)</i>	Annual Cost
1.		\$
2.		\$
3.		\$
4.		\$
Sub Total		\$
Personnel Costs		Annual Cost
5.	Management Fee Per Meal	\$
6.	Consultant Fee Per Meal	\$
Sub Total		\$
GRAND TOTAL		\$

COST PER MEAL			
Respondent Instructions:			
<input type="checkbox"/> Provide the cost per meal; base all food costs on the attached 21–day cycle menu.			
<input type="checkbox"/> Prices must not include values for donated foods and must include all meal programs applicable.			
1. LINE ITEM	2. UNITS	3. RATE	4. TOTAL
Breakfast	69,000	\$	\$
Lunch	78,000	\$	\$

Snacks	22,000	\$	\$
Non Reimbursable Meals	1,750	\$	\$
TOTAL	170,750	\$	\$

Attachment I: Certification Regarding Lobbying

The undersigned certifies, to the best of their knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents of all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub- recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, United States Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Organization:

Street address:

City, State, Zip:

Certified by: (type or print)

Title

Signature

Date

Approved by OMB

0	-
3	0
4	0
8	4

Disclosure of Lobbying Activities

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure)

1. Type of Federal Action: <input type="checkbox"/> contract <input type="checkbox"/> grant <input type="checkbox"/> cooperative agreement loan <input type="checkbox"/> loan guarantee <input type="checkbox"/> loan insurance	2. Status of Federal Action: <input type="checkbox"/> bid/offer/application <input type="checkbox"/> initial award <input type="checkbox"/> post-award	3. Report Type: <input type="checkbox"/> initial filing <input type="checkbox"/> material change For material change only: Year _____ quarterDate of last report _____
4. Name and Address of Reporting Entity: _____Prime _____Subawardee Tier _____, if Known: Congressional District, if known:	5. If Reporting Entity in No. 4 is Subawardee, Enter Name and Address of Prime: Congressional District, if known:	
6. Federal Department/Agency:	7. Federal Program Name/Description: CFDA Number, <i>if applicable</i> : _____	
8. Federal Action Number, if known:	9. Award Amount, if known: \$	

<p>10a. Name and Address of Lobbying Registrant <i>(if individual, last name, first name, MI):</i></p>	<p>10b. Individuals Performing Services <i>(including address if different from No. 10a) (last name, first name, MI):</i></p>
<p>11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.</p>	<p>Signature: Print Name: Title: Telephone No.: _____ Date: _____</p>
<p>Federal Use Only</p>	<p>Authorized for Local Reproduction Standard Form - LLL (Rev. 7-97)</p>

INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to Title 31, U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.

4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitations for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Included prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying registrant under the Lobbying Disclosure Act of 1995 engaged by the reporting entity identified in item 4 to influence the covered Federal action.

(b) Enter the full names of the individual(s) performing services, and include full address if different from 10(a). Enter Last Name, First Name, and Middle Initial (MI).
11. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 10 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of

**Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC
20503**

Debarment, Suspension, and Other Responsibility Matters

As required by Executive Order 12549, Debarment and Suspension, for prospective participants/Respondents in primary covered transactions:

- A. The Respondent certifies that it and its principals:
 - (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
 - (b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.
- B. Where the Respondent is unable to certify to any of the statements in this certification, they shall attach an explanation to this application.

Contractor/Company Name

Award Number, Contract Number, or Project Name

Name(s) and Title(s) of Authorized Representatives

Signature(s)

Date

Attachment J: Certificate of Independent Price Determination

The Respondent(s) shall execute this Certificate of Independent Price Determination.

Name of Respondent	

A. By submission of this offer, the offeror (Respondent/FSMC) certifies and, in the case of a joint offer, each party thereto certifies as to its own organization that in connection with this procurement:

1. The prices in this offer have been arrived at independently without, for the purposes of restricting competition, any consultation, communication, with any other offeror or competitor relating to (i) those prices, (ii) the intention to submit an offer, or (iii) the methods or factors used to calculate the prices offered;
2. The prices in this offer have not been and will not be knowingly disclosed by the offeror, directly or indirectly, to any other offeror or competitor, before a bid opening (in the case of a sealed bid solicitation) or contract award (in the case of a negotiated solicitation) unless otherwise required by law; and
3. No attempt has been made or will be made by the offeror to induce any person or firm to submit, or not to submit, an offer for the purpose of restricting competition.

B. Each signature on the offer is considered to be a certification by the signatory that the signatory:

1. Is the person in the offeror’s organization responsible for determining the prices being offered in this bid or proposal, and that they have not participated, and will not participate, in any action contrary to paragraphs (A)(1) through (A)(3) above; or
2. (i) Has been authorized, in writing, to act as agent for the following principals in offering that those principals have not participated in, and will not participate in any action contrary to paragraphs (A)(1) through (A)(3) above.
 - Insert full names of person(s) in the offeror’s organization responsible for determining the prices offered in this bid or proposal, and the title of their position in the offeror’s organization.

(ii) As an authorized agent, does certify that the principals named in subdivision (B)(2)(i) above have not participated, and will not participate, in any action contrary to paragraphs

(A)(1) through (A)(3) above; and

(iii) As an agent, has not personally participated, and will not participate, in any action contrary to paragraphs (A)(1) through (A)(3) above, and

C. If the offeror deletes or modifies subparagraph (A)(2) above, the offeror must furnish with its offer a signed statement setting forth in detail the circumstances of the disclosure.

Signature of FSMC's Authorized Representative	Title	Date	

In accepting this offer, the SFA certifies that no representative of the SFA has taken any action that may have jeopardized the independence of the offer referred to above.

Attachment K: 21-Day Cycle Menu

Please attach to your Proposal



Exhibit 1: Model Fixed-Price Contract
FOOD SERVICE MANAGEMENT COMPANY

Palisades Charter High School
FOOD SERVICE PROGRAM

Palisades Charter High School
15777 Bowdoin St.
Pacific Palisades, CA. 90272

Phone: (310) 230-7238

Fax: (310) 454-6076



Model Fixed-Price Contract

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Contract Summary

FOOD SERVICES CONTRACT	CONTRACT NUMBER												
	REGISTRATION NUMBER												
1	This contract is entered into between the school food authority and the food service management company named below:												
	SCHOOL FOOD AUTHORITY NAME												
	Palisades Charter High School												
	FOOD SERVICE MANAGEMENT COMPANY NAME AND FEDERAL TAX IDENTIFICATION NUMBER												
2	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">The term of this Contract is for one year, commencing on</td> <td style="width: 50%; text-align: right;">and ending on</td> </tr> <tr> <td>July 1, 2022</td> <td style="text-align: right;">June 30, 2023</td> </tr> </table>	The term of this Contract is for one year, commencing on	and ending on	July 1, 2022	June 30, 2023								
The term of this Contract is for one year, commencing on	and ending on												
July 1, 2022	June 30, 2023												
3	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">The maximum dollar amount of this Contract is equal to the fixed price per meal multiplied by the number of meals served</td> <td style="width: 30%; text-align: right;">\$</td> </tr> </table>	The maximum dollar amount of this Contract is equal to the fixed price per meal multiplied by the number of meals served	\$										
The maximum dollar amount of this Contract is equal to the fixed price per meal multiplied by the number of meals served	\$												
4	The parties herein agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Contract.												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Request for Proposal Released</td> <td style="width: 30%; text-align: center;">Enter page(s)</td> </tr> <tr> <td>Contractor Proposal Received</td> <td style="text-align: center;">Enter page(s)</td> </tr> <tr> <td>Attached Terms and Conditions</td> <td style="text-align: center;">Enter page(s)</td> </tr> <tr> <td>Exhibit A: Scope of Work</td> <td style="text-align: center;">Enter page(s)</td> </tr> <tr> <td>Exhibit B: Schedule of Fees</td> <td style="text-align: center;">Enter page(s)</td> </tr> <tr> <td style="height: 30px;"></td> <td></td> </tr> </table>	Request for Proposal Released	Enter page(s)	Contractor Proposal Received	Enter page(s)	Attached Terms and Conditions	Enter page(s)	Exhibit A: Scope of Work	Enter page(s)	Exhibit B: Schedule of Fees	Enter page(s)		
Request for Proposal Released	Enter page(s)												
Contractor Proposal Received	Enter page(s)												
Attached Terms and Conditions	Enter page(s)												
Exhibit A: Scope of Work	Enter page(s)												
Exhibit B: Schedule of Fees	Enter page(s)												
IN WITNESS WHEREOF, the parties hereto have executed this Contract.													
FOOD SERVICE MANAGEMENT COMPANY													
<i>California Department of Education Use Only</i>													
NAME of FSMC (if other than an individual, state whether a corporation, partnership, etc.)													
BY (Authorized Signature)	DATE SIGNED (do not type)												

PRINTED NAME AND TITLE OF PERSON SIGNING			
ADDRESS			
SCHOOL FOOD AUTHORITY			
NAME of SFA			
BY (Authorized Signature) ✍	DATE SIGNED (do not type)		
PRINTED NAME AND TITLE OF PERSON SIGNING		<input type="checkbox"/> Exempt per:	

Model Fixed-Price Contract

I. Introduction

Palisades Charter High School, hereinafter referred to as the school food authority (SFA), enters into this Contract with _____, hereinafter referred to as the FSMC to provide food service management assistance for the SFA’s food service program, hereinafter referred to as “Services.” **During the term of this Contract, the FSMC will provide services to the SFA as described in the Scope of Work (Exhibit A) of this Contract.**

II. General Terms and Conditions

A. Term

The term of this contract is one year. The FSMC shall commence providing Services under the Contract on July 1, 2022, and continue through June 30, 2023. After careful consideration, the SFA may annually renew this Contract for four additional one-year periods upon agreement between both parties. Execution of all contracts and amendments is contingent on approval by the California Department of Education (CDE). The SFA may cancel this Contract upon notification from the CDE that it or any part of the bidding process has been determined noncompliant with state and federal laws and regulations (Title 7. Code of Federal Regulations (7 CFR), Section 210.16[d]).

B. Designated Contract Liaisons

SFA Liaison for Services		FSMC Liaison for Services	
Name:		Name:	
Title:		Title:	
Phone:	Cell Phone:	Phone:	Cell Phone:
Fax:	E-mail:	Fax:	E-mail:

Respondents shall serve or deliver by postal mail all legal notices to:

SFA	FSMC
------------	-------------

Name:	Name:
Title:	Title:
Address:	Address:

C. Fees

1. Fixed-price Contracts

The SFA will pay the FSMC at a fixed rate per meal. The fixed rate per meal includes all fees and charges indicated in the Schedule of Fees (Exhibit B) of this Contract. The SFA must determine, and the FSMC shall credit the SFA for, the full value of U.S. Department of Agriculture (USDA) Foods. The FSMC's fixed-price invoice will be fully compliant with procurement requirements for the National School Lunch, School Breakfast, and Special Milk Programs, set forth in 7 *CFR*, parts 210, 215, and 220, and the USDA Food and Nutrition Service (FNS) Final Rule issued Wednesday, October 31, 2007. The FSMC shall take discounts, rebates, and other credits into account when formulating their prices for this fixed-price contract (Title 2, Code of Federal Regulations (2 *CFR*), Section 200.406[a]).

2. Payment Terms

The FSMC shall submit monthly invoices by tenth (10th) of the following month that reflect all activity for the previous calendar month. The FSMC must submit detailed cost documentation monthly to support all charges to the SFA. Charges and expenses are included in the Schedule of Fees (Exhibit B). All costs, charges, and expenses must be mutually agreeable to the SFA and the FSMC, and must be allowable costs consistent with the cost principles in 2 *CFR*, Part 200, as applicable. The SFA will pay invoices submitted by the FSMC within thirty (30) calendar days of the invoice receipt date. The SFA will pay invoices received by its accounting department by the 30th, if the invoices pass the SFA's audit. The SFA will notify the FSMC of invoices that do not pass audit, which the SFA will not pay until the invoices have passed audit, with no penalty accruing to the SFA.

3. Interest, Fines, Penalties, Finance Charges, Income and Expenses

Interest, fines, penalties, finance charges, income and expenses that may accrue under this contract are not allowable expenses to the nonprofit school food service (cafeteria fund) (2 *CFR*, Section 200.441). The SFA is prohibited from paying unallowable expenses from the SFA's cafeteria fund.

4. Spoiled or Unwholesome Food, Food Not Meeting Detailed Food Component Specifications or Contract Requirements.

The SFA shall make no payment to the FSMC for food that, in the SFA's determination, is spoiled or unwholesome at the time of delivery, does not meet detailed food component specifications as developed by the SFA for the meal pattern, or does not otherwise meet the requirements of this Contract (7 *CFR*, Section 210.16[c][3]).

The SFA shall make no payment to the FSMC for meals that, in the SFA's determination, are spoiled or unwholesome at the time of delivery, do not meet detailed food component specifications as developed by the SFA for the meal pattern, or do not otherwise meet the requirements of this Contract (7 CFR, Section 210.16[c][3]).

D. Contract Cost Adjustment

The contract price (which can include General and Administrative Expense and Management Fees) may be increased on an annual basis by the Yearly Percentage Change in the Consumer Price Index for All Urban Consumers, as published by the U.S. Department of Labor, Bureau of Labor Statistics, Food Eaten Away from Home CPI regional index: Los Angeles. The March CPI value will be used as a representation of the change in CPI. Such increases shall be effective on a prospective basis on each anniversary date of this Contract and will be allowed only if approved in advance by the SFA. CPI Fee increases for the upcoming Contract renewal year must be submitted to the SFA. Of note, the CPI fee increases should be applied to individual meal or unit costs.

The renegotiation of price terms under this Contract is permitted only upon the occurrence of unpredictable, unexpected conditions beyond the control of both parties. If those conditions create a significant and material change in the financial assumptions upon which the price terms of this contract were based, then those price terms so affected may be renegotiated by both parties. Renegotiation of price terms under such conditions must be mutual and both parties must agree on any changes in price terms. Any adjustments so negotiated and agreed upon must accurately reflect the change in conditions. The occurrence of contingencies that are foreseeable and predictable, but not certain, should be calculated into the defined price terms, to the extent possible, with the goal of minimizing the need for renegotiation of price terms during the term of the Contract. Substantive changes of the Contract will require the SFA to rebid the Contract.

E. Availability of Funds

Every payment obligation of the SFA under this Contract is conditioned upon the availability of funds appropriated or allocated for the payment of such obligation. The SFA may terminate this Contract at the end of the period for which funds are available if funds are not allocated and available for the continuance of this Contract. In the event the SFA exercises this provision, no liability shall accrue to the SFA and the SFA shall not be obligated or liable for any future payments or for any damages resulting from termination under this provision.

F. Timeliness

Time is of the essence in this Contract.

G. Approval

This Contract has no force or effect until it is signed by both parties and is approved by the CDE (7 *CFR*, Section 210.19[a][5]).

H. Amendment

No amendment or variation of the terms of this Contract shall be valid unless made in writing, signed by both parties, and approved by the CDE. Any oral understanding or agreement not incorporated into the Contract in writing and approved by the CDE is not binding on either party (7 *CFR*, Section 210.19[a][5]).

I. Substantive Changes to Contract

Any change to this Contract that results in a material change or any proposed renewals of this Contract may, at the determination of the CDE, either void this Contract or require the SFA to rebid the Contract. Following are examples of substantive changes that could require the SFA to rebid the Contract:

- The addition of a program
- A major shift in responsibilities for FSMC or SFA staff

J. Subcontract/Assignment

No provision of this Contract shall be assigned or subcontracted without prior written approval of the SFA. If subcontracts are let, the FSMC should have taken steps to contract with small and minority businesses, women's business enterprises, and labor surplus area firms when possible.

K. Written Commitments

Any written commitment by the FSMC relative to the services herein shall be binding upon the FSMC. Failure of the FSMC to fulfill any such commitment shall render the FSMC liable for damages due to the SFA. Such written commitments include, but are not limited to:

- Any warranty or representation made by the FSMC in any publication, drawing, or specifications accompanying or referred to in the proposal pertaining to the responsiveness of the proposal
- Any written notifications, affirmations, or representations made by the FSMC in, or during the course of, negotiations that are incorporated into a formal amendment to the proposal

L. Trade Secrets/Copyrights

The FSMC and SFA shall designate any information they consider confidential or proprietary—including recipes, surveys and studies, management guidelines, operational manuals, and similar documents—that the SFA and FSMC regularly use in the operation of their business or that they develop independently during the

course of this Contract. Information so designated and identified shall be treated as confidential by the FSMC and the SFA, and the FSMC and the SFA shall exercise the same level of care in maintaining the confidences of the other party as they would employ in maintaining their own confidences, unless disclosure is otherwise required under the law. All such materials shall remain the exclusive property of the party that developed them and shall be returned to that party immediately upon termination of this Contract. Notwithstanding, the federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, or otherwise use, and authorize others to use the work for federal purposes (7 *CFR*, Section 200.315[b]).

M. Severability

Should any provision(s) of this Contract be declared or found to be illegal, unenforceable, ineffective, and/or void, then each party shall be relieved of any obligations arising from such provision(s). The balance of this Contract, if capable of performance, shall remain and continue in full force and effect.

N. Counterparts

This Contract may be executed in counterparts, each of which shall be deemed an original, but all of which together will constitute one and the same instrument.

O. Silence/Absence/Omission

Any silence, absence, or omission from the Contract specifications concerning any point shall mean that only the best commercial practices are to prevail. Only those materials (e.g., food, supplies, etc.) and workmanship of a quality that would normally be specified by the SFA are to be used.

P. Indemnification

The FSMC shall indemnify and hold harmless the SFA, or any employee, director, agent, or Board Member of the SFA, from and against all claims, damages, losses, and expenses (including attorney's fees and court costs incurred to defend litigation), and decrees or judgments whatsoever arising from any and all injuries, including death or damages to or destruction of property resulting from the FSMC's acts or omissions, willful misconduct, negligence, or breach of the FSMC's obligations under this Contract by the FSMC, its agents, employees, or other persons under its supervision and direction.

The FSMC shall not be required to indemnify or hold harmless the SFA from any liability or damages arising from the SFA's sole acts or omissions.

Q. Sanctions

If the FSMC fails to perform the contract terms, the following penalties may be imposed:

- FSMC will be required to provide in writing to the SFA how they will ensure future contract compliance
- Continued nonperformance will result in termination of this contract
- FSMC may be prohibited from bidding on future contracts with the SFA

List other sanctions that the SFA and their legal counsel deem appropriate.

R. Breach of Contract

For the breach of the Contract and associated benefits:

If the FSMC causes the breach, the FSMC assumes liability for any and all damages, including excess cost to the SFA in procuring similar services, and is liable for administrative, contractual, and legal remedies, as applicable.

S. Penalties

Cost resulting from the SFA's violations, alleged violations of, or failure to comply with federal, state, tribal, local, or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the federal award, or with prior written approval of the federal awarding agency (2 *CFR*, Section 200.441).

T. Force Majeure

1. Neither party shall be liable to the other for delay in, or failure of, performance nor shall any such delay in, or failure of, performance constitute default if such delay or failure is caused by force majeure. Force majeure means an occurrence that is beyond the control of the party affected and occurs without its fault or negligence. Force majeure may include, but is not restricted to, acts of God, the public enemy, acts of the state in its sovereign capacity, fires, floods, power failure, disabling strikes, epidemics, quarantine restrictions, and freight embargoes.
2. Force majeure does not include any of the following occurrences:
 - Late delivery of equipment or materials caused by congestion at a manufacturer's plant or elsewhere, or an oversold condition of the market
 - Late performance by a subcontractor, unless the delay arises out of a force majeure occurrence

- Inability of either the FSMC or any of its subcontractors to acquire or maintain any required insurance, bonds, licenses, or permits
3. If either party is delayed at any time in the progress of work by force majeure, the delayed party shall notify the other party in writing of such delay, as soon as practicable and no later than the following work day or the commencement thereof, and shall specify the causes of such delay. Such notice shall be delivered by hand or sent by postal mail with a certified return receipt requested and shall make a specific reference to this article, thereby invoking its provisions. The delayed party shall cause such delay to cease as soon as practicable and shall notify the other party in writing when it has done so. The time for completion shall be extended by contract amendment, as long as the amended period does not violate 7 *CFR*, Section 210.16(d).
 4. Any delay or failure in performance by either party caused by force majeure shall not constitute default, nor give rise to any claim for damages or loss of anticipated profits.

U. Nondiscrimination

Both the SFA and FSMC agree that no child who participates in the National School Lunch Program (NSLP), School Breakfast Program (SBP) will be discriminated against on the basis of race, color, national origin, age, sex, or disability. State agencies and SFAs shall comply with the requirements of Title VI of the Civil Rights Act of 1964; Title IX of the Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973; the Age Discrimination Act of 1975; Department of Agriculture regulations on nondiscrimination (7 *CFR*, parts 15, 15a, and 15b); and FNS Instruction 113-1 (7 *CFR*, Section 210.23[b]).

V. Compliance with the Law

The FSMC shall comply with all laws, ordinances, rules, and regulations of all applicable federal, state, county, and city governments, bureaus, and agencies regarding purchasing, sanitation, health, and safety for the food service operations and shall procure and maintain all necessary licenses and permits. The SFA shall cooperate, as necessary, in the FSMC's compliance efforts.

The FSMC shall comply with all applicable federal regulations in 2 *CFR*, parts 200 and 400 and 7 *CFR*, parts 210 (NSLP), 220 (SBP), 245 (Determining Eligibility for Free and Reduced Price Meals and Free Milk in Schools) as applicable, 250 (Donation of Foods for Use in the United States, its Territories and Possessions and Areas Under its Jurisdiction), USDA FNS Instructions and policy, federal laws and regulations, California *Education Code (EC)*, and California laws and regulations, where applicable.

W. Choice of Law

This Contract shall be construed under the laws of the state of California, where applicable, without giving effect to the principles of conflict of laws. Any action or proceeding arising out of this Contract shall be heard in the appropriate courts in California.

X. Advice of Counsel

Each party acknowledges that, in executing this Contract, such party has had the opportunity to seek the advice of independent legal counsel and has read and understood all of the terms and provisions of this Contract.

Y. Relationship of the Parties

- A.** The FSMC's relationship with the SFA will be that of an independent contractor and not that of an employee of or supervisor for the SFA. The FSMC will not be eligible for any employee benefits, nor will the SFA make deductions from payments made to the FSMC for taxes, all of which will be the FSMC's responsibility. The FSMC agrees to indemnify and hold the SFA harmless from any liability for, or assessment of, any such taxes imposed on the SFA by relevant taxing authorities. The FSMC will have no authority to enter into contracts that bind the SFA or create obligations on the part of the SFA.
- B.** When the SFA is a public school district or program operated by the county Office of Education, the FSMC, as an independent contractor, shall have no authority to supervise food service classified personnel operating the NSLP, SBP, or Afterschool Meal Supplements (AMS) under the NSLP (*EC* Section 45103.5).

- C. All services to be performed by the FSMC will be as agreed between the FSMC and the SFA. The FSMC will be required to report to the SFA concerning the services performed under this Contract. The SFA shall determine the nature and frequency of these reports.
- D. The SFA is the responsible authority, without recourse to USDA or CDE, for the settlement and satisfaction of all contractual and administrative issues arising in any way from this Contract. Such authority includes, but is not limited to, source evaluation, protests, disputes, claims, or other matters of a contractual nature.

IV. Food Service Program

A. Food Service Management Company Responsibilities

1. The FSMC will not directly or indirectly restrict the sale or marketing of fluid milk at any time or in any place on school premises or at any school-sponsored event (7 *CFR*, Section 210.21[e]).
2. The FSMC shall have state or local health certification for any facility outside the school in which it proposes to prepare meals and the FSMC shall maintain this health certification for the duration of the contract (7 *CFR*, Section 210.16[c][2]).

B. School Food Authority Responsibilities

1. The SFA shall ensure that the food service operation is in conformance with the SFA's Permanent Single Agreement with the CDE and will monitor the food service operation through periodic on-site visits (7 *CFR*, sections 210.16[a][2] and 210.16[a][3]).
2. The SFA retains control of the quality, extent, and the general nature of its food service; the prices children are charged for meals (7 *CFR*, Section 210.16[a][4]), and a la carte prices. The SFA may not contract with the FSMC to provide only nonprogram food (e.g., a la carte and adult meals) unless the FSMC offers free, reduced-price, and paid reimbursable lunches to all eligible children (7 *CFR*, Section 210.16[a]).
3. SFAs with more than one school shall perform no less than one on-site review of the lunch counting and claiming system employed by each school under its jurisdiction. The on-site review shall take place prior to February 1 of each school year. Further, if the review discloses problems with a school's meal counting or claiming procedures, the SFA shall ensure that the school implements corrective action and, within 45 days of the review, conduct a follow-up on-site review to determine that the corrective action resolved the problem. Each on-site review shall ensure that the school's claim is based on the counting system authorized by

the CDE under 7 *CFR*, Section 210.7(c) and that the counting system, as implemented, yields the actual number of reimbursable free, reduced-price, and paid lunches respectively, served for each day of operation (7 *CFR*, Section 210.8[a][1]).

4. The SFA shall retain responsibility for developing the meal pattern for students with disabilities, when their disability restricts their diet, and for those students without disabilities who are unable to consume the regular lunch because of medical or other special dietary needs (7 *CFR*, Section 210.10[m]).
5. The SFA shall retain signature authority for the food services application, agreements, Free and Reduced-Price Policy Statement, monthly Claim for Reimbursement, reports, program renewal, the verification of applications, letters to households, and all correspondence to the CDE relating to the food service program (7 *CFR*, Section 210.16[a][5]).
6. The SFA shall retain signature authority and be responsible for all contractual agreements entered into in connection with the food service program (7 *CFR*, Section 210.21).
7. The SFA shall be responsible for the establishment and maintenance of the free and reduced-price meals eligibility roster (*EC* Section 49558).
8. The SFA shall be responsible for the development, distribution, and collection of the letter to households and Application for Free and Reduced-Price Meals and/or Free Milk (7 *CFR*, Section 245.6).
9. If the SFA uses direct certification of eligibility, the SFA shall be responsible for obtaining the direct certification list at least three times annually.
10. The SFA shall be responsible for the determination of eligibility for free and reduced-price meals and shall disclose the eligibility status of individual students or confidential information provided on the application for free or reduced-price meals to the FSMC, to the extent that such information is necessary for the FSMC to fulfill its obligations under this Contract. The FSMC will not disclose the eligibility status of individual students or confidential information provided (*EC* Section 49558).
11. The SFA shall be responsible for conducting any hearings related to determinations regarding free and reduced-price meal eligibility (7 *CFR*, Section 245.7).
12. The SFA shall be responsible for verifying applications for free and reduced-price meals as required by federal regulations (7 *CFR*, sections 245.6 and 245.6[a]).

13. The SFA shall establish and maintain an advisory board composed of parents, teachers, and students to assist with menu planning (7 CFR, Section 210.16[a][8]).
14. The SFA shall maintain applicable health certification and ensure that all state and local regulations are being met. Meals are prepared by the FSMC on-site at an SFA facility (7 CFR, Section 210.16[a][7]).

V. Buy American Requirements

A. Food Service Management Company Responsibilities

1. The FSMC must submit statements for all processed agricultural products to the SFA at the time of delivery for each processed agricultural product certifying that the food product was processed 100 percent domestically and that the percentage of domestic content in the food component of the processed food product is over 51 percent, by weight or volume (USDA Policy Memo SP 38-2017).
2. The FSMC must notify the SFA in writing at least 10 days **prior** to delivering a nondomestic agricultural commodity or product and request prior approval for delivery of a nondomestic agricultural commodity or product. This written notification must list alternative domestic substitutes for the SFA to consider and provide an explanation for the following:
 - a) Why the domestic product is not produced or manufactured in sufficient and reasonably available quantities of a satisfactory quality; and/or
 - b) Why competitive bids reveal the cost of the domestic product is significantly higher 10% than the nondomestic product
3. The FSMC will provide certification of domestic origin for products which do not have country of origin labels.

B. School Food Authority Responsibilities

1. The SFA shall maintain documentation outlining the justification for supporting their use of an exception to the Buy American Provision requirement **prior** to accepting nondomestic agricultural commodities or products. This documentation will be kept on file for the term of the contract plus any extensions and three additional school years thereafter. This will be made available during an on site administrative review and an off site procurement review.

2. The SFA shall monitor the contract to ensure that the correct domestic food components contracted for are delivered as required by 2 *CFR*, Section 200.318(b) unless the FSMC has received prior approval from the SFA for nondomestic agricultural commodity or product.
3. The SFA must ensure FSMC compliance with the Buy American Provision in accordance with their procurement procedures. These procedures, at a minimum, must include the requirement to include Buy American Provision language in solicitations and contracts as well as the process for requiring FSMCs to certify the domestic percentage of the agricultural food component of products.

VI. U.S. Department of Agriculture Foods

C. Food Service Management Company Responsibilities

1. The FSMC shall fully use, to the maximum extent possible, donated foods made available by the SFA solely for the purpose of providing benefits for the SFA's nonprofit school food program (7 *CFR*, Section 210.16[a][6]).
2. In accordance with 7 *CFR*, Section 250.53, the FSMC shall comply with the following provisions relating to the use of donated foods, as applicable:
 - a) The FSMC must credit the SFA for the value of all donated foods (including both entitlement and bonus foods) received for use in the SFA's meal service in the school year or fiscal year. The credit must include the value of donated foods contained in processed end products if the FSMC procures processed end products on behalf of the SFA, or acts as an intermediary in passing on the donated foods value of processed end products to the SFA (7 *CFR*, Section 250.51[a]).
 - b) The FSMC shall account for the full value of donated foods (7 *CFR*, Section 250.51) by:
 - i) Subtracting the value of all donated foods received for use in the SFA's food service from the SFA's (monthly/quarterly) invoice, and
 - ii) Using the Average Price File for the school year in which the donated foods are received by the SFA. This listing is available from the USDA Food Distribution web page at <http://www.fns.usda.gov/fdd/processor-pricing-reports>.

3. The FSMC will be responsible for any activities relating to donated foods in accordance with 7 *CFR*, Section 250.50(d), as applicable, and will ensure that such activities are performed in accordance with the applicable requirements in 7 *CFR*, Part 250.
4. The FSMC shall accept liability for any negligence on its part that results in any loss of, improper use of, or damage to donated foods.
5. The FSMC must use all donated beef, pork, and all processed end products, in the recipient agency's food service, and must use all other donated foods, or commercially purchased foods of the same generic identity, of U.S. origin, and of equal or better quality than the donated foods, in the recipient agency's food service (unless the contract specifically stipulates that the donated food, and not such commercial substitutes, be used) (7 *CFR*, Section 250.51[d]).
6. The FSMC shall ensure that the processing agreement's value will be used in crediting the SFA for the value of donated foods contained in end products (7 *CFR*, Section 250.53[a][7]).
7. The method and frequency of crediting donated foods will be in accordance with 7 *CFR*, Section 250.51(b). The FSMC must ensure that it follows the negotiated method and frequency of crediting agreed upon by the parties.
8. The FSMC will provide assurance that it will not itself enter into the processing agreement with the processor required in subpart C of 7 *CFR*, Part 250 (7 *CFR*, Section 250.53[a][8]).
9. The FSMC will provide assurance that it will comply with the storage and inventory requirements for donated foods (7 *CFR*, Section 250.53[a][9]).
10. The FSMC will maintain records to document its compliance with requirements relating to donated foods, in accordance with 7 *CFR*, Section 250.54(b).

D. School Food Authority Responsibilities

1. The SFA shall retain title to all donated foods and ensure that all donated foods received by the SFA and made available to the FSMC accrue only for the benefit of the SFA's nonprofit school food service and are fully used therein (7 *CFR*, Section 210.16[a][6]).
2. The SFA shall accept and use, in as large quantities as may be efficiently used in its nonprofit food service program, such foods as may be offered as a donation by USDA (7 *CFR*, Section 210.9[b][15]).

3. The SFA will maintain records to document its compliance with requirements relating to donated foods and conduct reconciliation (at least annually and upon termination of the Contract) to ensure that the FSMC has credited the value of all donated foods in accordance with 7 *CFR*, sections 250.54(a) and (c).
4. The SFA will not extend or renew any Contract if the FSMC did not fulfill all Contract provisions relating to donated foods (7 *CFR*, Section 250.53[a][12]).

VII. Meal Responsibilities

A. The FSMC shall:

1. Serve meals on such days and at such times as requested by the SFA.
2. Offer free, reduced-price, and paid reimbursable meals to all eligible children through the SFA's food service program.
3. Provide meals through the SFA's food service program that meet the requirements as established in 7 *CFR*, parts 210 and 220, as applicable.

VIII. Food Service Management Company Employees

- A.** The FSMC shall only place employees for work at the SFA that meet the minimum professional standards outlined in 7 *CFR*, Section 210.30 which can be viewed at the following web page: [School Nutrition Program Professional Standards](#).

The SFA shall ensure that all employees the FSMC proposes for placement meet the minimum professional standards. The FSMC shall ensure their employees take the required annual training as outlined in the professional standards. The FSMC shall track the trainings completed by each employee and maintain documentation to validate that training was completed. The FSMC shall remove from the SFA premises any employee who fails to take the required training.

The FSMC shall provide the SFA with a list of employees and evidence that they meet the professional standards.

- B.** The SFA reserves the right to interview and approve the on-site food service consultant(s)/employee(s).
- C.** The FSMC shall provide the SFA with a schedule of employees, positions, assigned locations, salaries, and work hours. The FSMC will provide specific locations and assignments to the SFA four (4) calendar weeks prior to the commencement of operation.
- D.** The FSMC shall comply with all wage and hours of employment requirements of federal and state laws. The FSMC will be responsible for supervising and training their personnel.

- E.** The FSMC agrees to assume full responsibility for the payment of all contributions and assessments, both state and federal, for all of its employees engaged in the performance of this Contract.
- F.** The FSMC agrees to furnish the SFA, upon request, a certificate or other evidence of compliance with state and federal laws regarding contributions, taxes, and assessments on payroll.
- G.** The FSMC will be solely responsible for all personnel actions regarding employees on its respective payroll. The FSMC shall withhold and/or pay all applicable federal, state, and local employment taxes and payroll insurance with respect to its employees, insurance premiums, contributions to benefit and deferred compensation plans, licensing fees, and workers' compensation costs, and shall file all required documents and forms. The FSMC shall indemnify, defend, and hold the SFA harmless from and against any and all claims, liabilities, and expenses related to, or arising out of, the indemnifying party's responsibilities set forth herein.
- H.** The FSMC shall provide the SFA with a completed Vendor Certification of Criminal Background Clearance, Tuberculosis (TB) Clearance, and/or Credential Verification of employee(s) who will be working on-site.

IX. Books and Records

- A.** The SFA and the FSMC must provide all documents as necessary for an independent auditor to conduct the SFA's single audit. The FSMC shall maintain such records as the SFA will need to support its Claims for Reimbursement. Such records shall be made available to the SFA upon request and shall be retained in accordance with 7 *CFR*, Section 210.16(c)(1).
- B.** The SFA and the FSMC shall, upon request, make all accounts and records pertaining to the nonprofit food service program available to the CDE, USDA FNS and Office of Inspector General of the United States for audit or review at a reasonable time and place. Each party to this Contract shall retain such records for a period of three (3) years after the date of the final Claim for Reimbursement for the fiscal year in which this Contract is terminated, unless any audit findings have not been resolved. If audit findings have not been resolved, then records shall be retained beyond the three-year period as long as required for resolution of issues raised by the audit (7 *CFR*, Section 210.9[b][17]).
- C.** The FSMC shall not remove state or federally required records from the SFA premises upon contract termination.

- D. The USDA, Inspector General, the Comptroller of the United States, and the CDE, or any of their duly authorized representatives must have the right of access to any documents, papers, or other records of the FSMC and the SFA which are pertinent to the federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the FSMC and SFA's personnel for the purpose of interview and discussion related to such documents (2 *CFR*, Section 200.336[a]).
- E. The distributing agency/CDE, recipient agency/SFA, the Comptroller General, the USDA, or their duly authorized representatives, may perform on-site reviews of the FSMC's food service operation, including the review of records, to ensure compliance with requirements for management and use of donated foods (7 *CFR*, Section 250.53[a][10]).

X. Monitoring and Compliance

- A. The FSMC shall monitor the food service operation of the SFA through periodic on-site visits in order to develop recommendations for improvement of the food service program.
- B. The FSMC warrants and certifies that in the performance of this Contract it will comply with all applicable statutes, rules, regulations, and orders of the United States and the state of California.
- C. The SFA shall establish internal controls that ensure the accuracy of lunch counts prior to the submission of the monthly Claim for Reimbursement in accordance with 7 *CFR*, Section 210.8(a). At a minimum, these internal controls shall include all of the following:
 - An on-site review of the lunch counting and claiming system employed by each school within the jurisdiction of the SFA (7 *CFR*, Section 210.8[a][1])
 - Comparisons of daily free, reduced-price, and paid lunch counts against data that will assist with the identification of lunch counts in excess of the number of free, reduced-price, and paid lunches served each day to children eligible for such lunches
 - A system for following up on lunch counts that suggest the likelihood of lunch counting problems

XI. Equipment, Facilities, Inventory, and Storage

- A.** The SFA will make available to the FSMC, without any cost or charge, area(s) of the premises agreeable to both parties in which the FSMC shall render its services. The SFA shall provide the FSMC with local telephone service. The SFA shall not be responsible for loss or damage to equipment owned by the FSMC and located on the SFA's premises.
- B.** The FSMC shall notify the SFA of any equipment belonging to the FSMC on the SFA's premises within 10 days of its placement on the SFA's premises.
- C.** The SFA shall have access, with or without notice, to all of the SFA's facilities used by the FSMC for purposes of inspection and audit.
- D.** Ownership of the beginning inventory of food and supplies shall remain with the SFA.
- E.** Ownership of all nonexpendable supplies and capital equipment shall remain with the SFA. However, the FSMC must take such measures as may be reasonably required by the SFA for protection against loss, pilferage, and/or destruction.

XII. Certifications

- A.** The FSMC warrants and certifies that in the performance of this Contract, it will comply with the rules and regulations of the CDE and the USDA, and any additions or amendments thereto, including but not limited to 2 *CFR*, parts 200 and 400, and 7 *CFR*, parts 210, 215, 220, 245, 250, and USDA FNS Instruction and policy, as applicable. The FSMC agrees to indemnify the SFA and the CDE against any loss, cost, damage, or liability by reason of the FSMC's violation of this provision.
- B.** The FSMC shall comply with Title VI of the Civil Rights Act of 1964, as amended; USDA regulations implementing Title IX of the Education Amendments; Section 504 of the Rehabilitation Act of 1973; and any additions or amendments to any of these regulations, and statutes.
- C.** The SFA and FSMC shall comply with all applicable standards, orders, or regulations issued.

For contracts in excess of \$150,000, the SFA and FSMC shall comply with the Clean Air Act (42 U.S.C. sections 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. Section 1251) as amended (Appendix II to

2 *CFR*, Part 200).

D. Debarment and Suspension

The parties shall not enter into contracts with parties listed on the General Services Administration's List of Parties Excluded from Federal Procurement or Nonprocurement programs (Executive Orders 12549 and 12689 and 2 *CFR*, Part 200, Appendix II).

E. Lobbying

The Certification Regarding Lobbying and a Disclosure of Lobbying Activities form (2 *CFR*, Section 418) must accompany each subsequent four (4) additional one-year renewals. Contract renewals that do not include this certification will not be accepted for consideration (Appendix II to 2 *CFR* Part 200 Section [I]: Byrd Anti-Lobbying [31 U.S.C 1352]).

XIII. Insurance

The parties shall maintain the following insurances:

A. Workers' Compensation Insurance

Each party shall maintain Workers' Compensation Insurance coverage as required by state law, and Employers' Liability in the amount of one million dollars (\$1,000,000.00) for each accident covering all employees employed in connection with child nutrition program operations.

B. Comprehensive or Commercial Insurance

The FSMC shall maintain during the term of this Contract, for protection of the SFA and the FSMC, Comprehensive or Commercial General Bodily Injury and Property Damage Liability Insurance with a Combined Single Limit of not less than five million dollars (\$5,000,000.00) for each occurrence, including, but not limited to, Personal Injury Liability, Broad Form Property Damage Liability on the FSMC-owned property, Blanket Contractual Liability, and Products Liability, covering only the operations and activities of the FSMC under the Contract and, upon request, shall provide the SFA with a certificate evidencing such policies. The insurance policies shall contain covenants by the issuing company that the policies shall not be canceled without 30 days prior written notice of cancellation to the SFA. With the exception of Workers' Compensation Insurance, the SFA shall be named as an additional insured under the FSMC's policies of insurance to the extent the SFA is indemnified pursuant to this Contract.

C. Property Insurance

The SFA shall maintain, or cause to be maintained, a system of coverage either through purchased insurance, self-insurance, or a combination thereof to keep the buildings, including the premises, and all property contained therein insured against loss or damage by fire, explosion, or other cause normally covered by standard broad form property insurance.

XIV. Termination

Either party may cancel for cause with a 60-day notification if either party breaches a provision of this Contract (7 *CFR*, sections 210.16[d] and 250.12[f][9]). The nonbreaching party shall give the other party notice of such cause. If the cause is not remedied within 10 days, the nonbreaching party shall give a 60-day notice to the breaching party of their intent to terminate this Contract upon expiration of the 60-day period. This Contract may be terminated, in whole or in part, for convenience by the SFA with the consent of the FSMC, in which case the two parties shall agree upon the termination conditions, including the effective date and, in the case of partial termination, the portion to be terminated (2 *CFR*, Section 200.339[a][3]). The Contract may also be terminated, in whole or in part, by the FSMC upon written notification to the SFA, setting forth the reasons for such termination, the effective date, and, in the case of partial termination, the portion to be terminated. However, in the case of a partial termination, if the SFA determines that the remaining portion of the Contract will not accomplish the purposes for which the Contract was made, the SFA may terminate the Contract in its entirety (2 *CFR*, Section 200.339[a][4]). The rights of termination referred to in this Contract are not intended to be exclusive and are in addition to any other rights or remedies available to either party at law or in equity.

Scope of Work

1. Overview of Palisades Charter High School Food Service Program

- A. **Scale.** Palisades Charter High School has one (1) site and serves approximately 3,000 students. The SFA employs one (1) person who provides food service support to approximately 3,000 children at one (1) school, with two (2) feeding sites. The dedicated cafeteria employee is expected to work with the FMSC personnel to serve all students. The food service prepares approximately 147,000 meals annually.
- B. **Financial Goals.** The SFA expects the FSMC to maintain all food costs and meal ordering, while keeping waste to a minimum. The SFA values high quality products and meals prepared from scratch, yet acknowledges there must be minimal waste and cost-effectiveness.
- C. **Management Goals.** The SFA expects the FSMC to manage the overall meal program and provide support to the SFA. All required paperwork should be maintained on site and readily available. Records should be organized by month and contain daily production records, temperature logs, menus and all CN labels and recipes. All staff should be properly trained and meet all training requirements. The FSCM shall submit documentation prior to the first day of service that all staff have met training requirements. The FSCM would also help in improving nutritional awareness and offering strategies to increase participation.
- D. **Food Service Office and Staff.** The food service office is located at 15777 Bowdoin St. Pacific Palisades, CA. 90272. The number of food service staff is one (1).
- E. **National School Lunch Program and School Breakfast Program.**

Participation:

PROGRAM	GRADES	MAX ENROLLMENT*	AVERAGE DAILY PARTICIPATION	FULL PAY*	FREE*	REDUCED*
National School Lunch (NSLP)	9-12	3,000	449	2199	570	183

School Breakfast Program (SBP)	9-12	3,000	400	2199	570	183
Seamless Summer Feeding Option (SSFO)	9-12	3,000	400			

2. Description of FSMC Responsibilities

General: Under the direction of the SFA's Food Service Director/Chief Business Officer, the FSMC selected pursuant to this RFP will provide the following: overall effective and efficient management of the food service procurement, preparation, distribution and tracking. This will fulfill the responsibilities described, in section one (1) above. In addition, the FSMC will employ qualified professionals to purchase, prepare and serve meals. This includes meal ordering, counting, distribution and nutrition outreach.

Responsibilities of the FSMC shall include:

A. Purchasing of Supplies for the Food Service Program

Recommend (or be responsible for) purchasing standards and specifications that will result in the best quality of products and services at the lowest price for the food service program.

All transactions shall be conducted in a manner so as to provide maximum open and free competition as provided by statute and regulation.

The grade, purchase unit, style, weight, ingredients, formulation, etc., shall be in compliance with applicable statutes and regulations.

Purchase food and/or supplies (if applicable); if authorized by the SFA, the FSMC shall purchase food used by the food service operation and the purchasing of food shall not displace SFA staff or delegate responsibilities of the SFA to the FSMC.

Recommend new or improved procedures for the requisition, receipt, and verification of all supplies used by the food service operation

B. Contracting With Small, and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms

The FSMC shall comply with 2 *CFR*, Section 200.321 (as applicable).

C. Buy American

The SFA participates in meal programs that require the use of nonprofit school food service funds, to the maximum extent practicable, to buy domestic commodities or products for Program meals. A 'domestic commodity or product' is defined as one that is either produced in the U.S. or is processed in the U. S. substantially (51 percent or more by weight or volume) using agricultural commodities that are produced in the U. S. as provided in 7 *CFR*, sections 210.21(d) and 220.16(d). The FSMC must:

1. **Submit certification statements for all processed agricultural products.** The FSMC must provide written documentation to the SFA at the time of delivery for each processed agricultural product certifying that the food product was processed 100 percent domestically and that the percentage of domestic content in the food component of the processed food product is over 51 percent, by weight or volume.

OR:

2. **Request SFA approval prior to delivering a nondomestic agricultural commodity or product.** If the FSMC cannot comply with #1 above, the FSMC must notify the SFA in writing 10 days prior to delivering a nondomestic agricultural commodity or product. This written notification must include the following:
 - a) Whether the request to deliver a nondomestic food is because the product is not produced or manufactured domestically in sufficient and reasonably available quantities of a satisfactory quality, or competitive bids reveal the costs of a domestic product are significantly higher than the nondomestic product
 - b) The pricing of both domestic and nondomestic products and/or availability data to justify the use of one of the two allowable exceptions
 - c) A list of alternative domestic substitutes for the SFA to consider for delivery instead of the nondomestic agricultural product

D. Facility or Site Operations

The FSMC shall recommend:

- Safety programs for employees
- Sanitation standards for housekeeping, preparation, storage, and equipment
- Adjustments to practices and operation of equipment as required
- A Food Safety Plan and participate in the development, implementation, and maintenance of said plan
- Methods to increase participation at all levels of the SFA's food service programs, improve food quality, and upgrade equipment and facilities
- Hours and number of positions at each site to meet food service operational needs

E. Menus

Adhere to the 21-day cycle menu for the first 21 days of meal service; thereafter, the FSMC may only make changes with the SFA's approval (7 *CFR*, sections 210.10, 210.16[b][1] and 220.8, if applicable).

Provide recommendations for menu development that will result in the best quality of products and services at the lowest price for the food service program.

Seek student and parent input on successful menu variation and planning.

Provide, upon request by the SFA, recommended menus to assure compliance with all applicable statutes and regulations; include menu recommendations to meet the needs of students with special dietary needs or disabilities.

F. Quality Control

Recommend or establish a formal structure to routinely and continuously gather input from students, staff, and parents about food services.

Recommend or establish a structure or process to routinely and continuously gather input from food service employees to ensure the most effective and efficient operation possible.

G. Staff

Recommend management staff and structure that will enhance the SFA's food service programs and ensure that the SFA's food service programs are of consistent top quality and held in positive regard by students, staff, and the public.

Recommend or establish and conduct management and staff training programs that will ensure staff development, proper supervision, professional and health certifications, and consistent quality control both in production and service.

Recommend adequate staffing levels to support the needs of the SFA.

H. Records

Maintain full and complete financial and inventory records sufficient to meet federal and state requirements and that are in accordance with generally accepted accounting procedures.

Maintain employment records that show FSMC staff have all professional and health certifications as required by federal or state law and the SFA.

I. Education

Recommend actions or events to promote the nutrition education aspects of the food service program, and recommend or cooperate with efforts to merge these actions or events with classroom instruction; the FSMC will work in partnership with the SFA to educate students, parents, teachers, and the community about efforts to promote better nutrition and health.

Coordinate meeting times with the Food Service Director, other SFA staff, and parents or students to discuss ideas to improve the food service program; arrange meetings between an acceptable management representative of the FSMC and the Food Service Director, other SFA staff, and the school board, upon request.

J. Reports

Collect and provide, in the required format, information necessary for school food service claims for reimbursement from state and federal agencies and maintain records of past information; at the end of each month the number of meals to be claimed will be submitted to the SFA contact by the FSMC consultant/representative on or before the **7th** of each month (7 *CFR*, 210.16[c][1]).

Provide the SFA with monthly operating statements and other information determined by the SFA regarding the food service programs.

K. Point of Service

Provide and/or implement an accurate point of service meal and milk count; such meal and milk counting system must eliminate the potential for the overt identification of free and reduced-price eligible students under 7 *CFR*, Section 245.8.

3. Specific FSMC Tasks

- Develop menus and menu production records for SFA approval.
- Market the food service programs in alignment with USDA and CDE regulations and requirements.
- Prepare claims for SFA approval and submission.
- Food and order management
- Provide FSMC staff with program guidance and training.
- Provide catering services for campus events, meetings and workshops/seminars, as needed. These events are not claimed meals and are strictly paid from general funds.

Exhibit B

Schedule of Fees

The costs included in the Cost per Meal table comprise the fixed price per meal. The fees are agreed upon by both parties and represent allowable food service costs in accordance with 2 *CFR*, Part 200.

All costs are based on the average daily participation of 850 students in the district and 175 number of school days.

Cost per Meal

Note: Prices must **not** include values for donated foods, and must include all meal programs.

LINE ITEM	UNITS*	RATE	TOTAL
Breakfast	69,000	\$	\$
Lunch	78,000	\$	\$
Snacks	22,000	\$	\$
Seamless Summer Feeding Option	0	\$	\$
Non Reimbursable Meals	1,750	\$	\$
TOTAL	170,750	\$	\$

*Units to be provided by SFA

Coversheet

EdTech JPA Resolution

Section: IX. Finance
Item: F. EdTech JPA Resolution
Purpose: Vote
Submitted by:
Related Material: Board Report Motion Technology-EdTech_JPA.pdf
Associate_Member_Agreement_1_8_21.pdf
Education Technology JPA Associate Membership Application.pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

Information Technology Director

COVER SHEET FOR AGENDA ITEMS

March 15, 2022

TOPIC/ AGENDA ITEM:

Adoption and approval of the Associate Membership Agreement between the Education Technology Joint Powers Authority (EdTech JPA) and Palisades Charter High School

PERSONNEL INVOLVED:

Information Technology Director, Chief Business Officer

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to enter into an Associate Membership Agreement with the EdTech JPA, allowing PCHS to leverage the purchasing power of the JPA to obtain economically priced technology services and products. There is no cost involved with membership nor obligation to purchase through the EdTech JPA.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support school goals for fiscal responsibility.

OPTIONS OR SOLUTIONS:

The Board can consider forming a JPA with other schools to negotiate better pricing through collective bargaining agreements, join existing JPA's to increase the potential for cost savings, or utilize only traditional bids, retail, and State and Federal pricing contracts. The expectation is that the Board approve the Associate Membership Agreement with the Ed Tech JPA, as the most immediate and beneficial option for potential future cost savings to PCHS.

INFORMATION TECHNOLOGY DIRECTOR RECOMMENDATION:

The Information Technology Director recommends the Board approve the motion to sign the Associate Membership Agreement with the Ed Tech JPA.



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

RECOMMENDED MOTION:

“To approve the signing of the Associate Membership Agreement between Palisades Charter High School and the Education Technology Joint Powers Authority and approve the application submission to the Education Technology JPA”

Jeff Roepel
Information Technology Director

**ED TECH JPA
ASSOCIATE MEMBER AGREEMENT**

This Associate Member Agreement is made as of _____ (the “Effective Date”),
by and between the Education Technology Joint Powers Authority ("Ed Tech JPA" “JPA”) and
_____, (“Associate Member”).

RECITALS

WHEREAS, Articles 1 and 2, Chapter 5, Division 7, Title 1 of the California Government Code (Section 6500 et seq.) permits two or more public agencies by agreement to exercise jointly powers common to the contracting parties; and

WHEREAS, the Board of Trustees of Capistrano Unified School District, Irvine Unified School District, Clovis Unified School District, Fullerton School District, El Dorado County Office of Education, San Juan Unified School District, and San Ramon Valley Unified School District ("Founding Members") have executed a Joint Powers Agreement, formally establishing the Ed Tech JPA for the purpose of aggregating purchasing power and expertise to negotiate legally compliant and economically priced technology software agreements for procurement by its members; and

WHEREAS, Ed Tech JPA's Board issues requests for proposals (“RFPs”), evaluates proposals, and negotiates Master Agreements with vendors that meet minimum criteria established by the Ed Tech JPA's Founding Members; and

WHEREAS, Ed Tech JPA negotiates with Vendors to establish the general terms for the purchase of the Product (“Master Agreement”) by current Ed Tech JPA members and by other “Eligible Entities” who elect to join the Ed Tech JPA; and

WHEREAS, Associate Members electing to use a Master Agreement will enter into a separate contract (“Purchase Agreement”) with the Vendor; and

WHEREAS, _____ is an Eligible Entity with the power to contract and desires to become an Associate Member of Ed Tech JPA so that it may avail itself to the pricing, terms, and conditions leveraged by Ed Tech JPA; and

WHEREAS, a condition of joining the Ed Tech JPA is execution of this Associate Member Agreement; and

WHEREAS, if required, the Governing Board of _____ has reviewed the services available from the Ed Tech JPA and determined that the coordinated programs and services provided by Ed Tech JPA will result in benefits that are in the best interest of Associate Member.

NOW, therefore, for good and valuable consideration, the parties agree as follows.

ARTICLE 1: DEFINITIONS

“Associate Member” shall mean any Eligible Entity that has duly executed and delivered to the Ed Tech JPA an Associate Membership Agreement.

"Designated Representative" shall mean a member of the Associate Member's technology or business services department, or person with equivalent duties and background in education technology

procurement, who shall serve as the authorized representative to the JPA. The Designated Representative will be identified on the Associate Membership Application.

"Ed Tech JPA" shall mean the Education Technology Joint Powers Authority created pursuant to the Ed Tech JPA Agreement executed by its Founding Members.

"Eligible Entity" shall mean (a) all California public school districts, county offices of education, and community college districts, and (b) any other public agency in the United States whose procurement rules, whether internal rules or rules enacted pursuant to statute, allow them to purchase goods or services through a procurement vehicle such as Ed Tech JPA.

"Founding Members" shall mean those public school districts, cities, counties, and other governmental units that are signatories to the Joint Powers Agreement and have a voting member serving on the JPA's Board of Directors.

"Implementation Plan" shall mean the mutually agreed upon contract fulfillment requirements established between Associate Member and Vendor for delivery of a product purchased pursuant to the JPA agreements, including timeline, infrastructure and data integration, testing, content creation, training and post-implementation support, and project evaluation.

"Master Agreement" shall mean an agreement entered into between Ed Tech JPA and Vendor following RFP selection process administered by Ed Tech JPA, setting forth the general terms for purchase of a Product.

"Purchase Agreement" shall mean an agreement, duly executed and approved by the Associate Member's authorized representative and, if required, approved by its governing board, entered into between Associate Member and Vendor, based on the same general terms and conditions as the Master Agreement.

"Vendor" shall mean an entity or firm selected for a Master Agreement after submitting a responsive proposal in compliance with the specifications following a RFP selection process, including meeting the essential requirements set forth by the Ed Tech JPA's Board.

ARTICLE 2: ASSOCIATE MEMBER POWERS, DUTIES, & RESTRICTIONS

2.1 Associate Member Status. The is hereby made an Associate Member of the Ed Tech JPA for all purposes of the Joint Powers Authority Agreement and the Bylaws of the Ed Tech JPA, the provisions of which are hereby incorporated herein by reference. From and after the date of execution and delivery of this Associate Membership Agreement by the Associate Member and the Ed Tech JPA, the Associate Member shall be and remain an Associate Member of the Ed Tech JPA.

2.2 Term. Associate membership shall be for one (1) year, and shall automatically renew from year to year, on the same terms and conditions as the prior term, unless terminated sooner by either party.

2.3 Fees. Ed Tech JPA may make reasonable charges for its services rendered to Associate Members as set forth below.

2.3.1 Administrative Fee. The Ed Tech JPA receives an administrative fee (the "Administrative Fee") for each transaction, calculated as a small percentage of the gross invoiced amount (for some procurements a fixed fee applies) of any Purchase Agreement with Vendor. The administrative fee is used to cover overhead and administrative costs associated with conducting each product procurement and maintaining the JPA. Associate Member's payment to Vendors shall include the

Administrative Fee for each executed Purchase Agreement, and Vendor shall deliver the Administrative Fee to Ed Tech JPA. Once a Purchase Agreement has been fully executed by the Associate Member and the Vendor, the Administrative Fee is non-refundable under any circumstances.

2.3.2 Membership Fee. Currently, there is no cost to Associate Member to join the Ed Tech JPA. The JPA reserves the right, and Associate Member acknowledges such reservation, to assess a fee, (“Membership Fee”) to its Associate Members at an undetermined future date. In such event, Associate Members shall be provided advance written notice and be provided the opportunity to withdraw membership prior to assessment of the Membership Fee. Purchase Agreements executed prior to Associates Member’s withdrawal (if applicable), shall remain in effect through their natural termination and any extensions thereto, and the Administrative Fees associated with such Purchase Agreement(s) shall continue to be paid to Ed Tech JPA.

2.3.3 Audits. Ed Tech JPA will periodically audit Vendors, and Associate Members will cooperate in transaction reporting including, if requested, providing a copy of all executed Purchase Agreements to Ed Tech JPA within thirty (30) days of such request.

2.3.4 Product Research. Associate Member may browse products available for purchase and, if a suitable product is identified, Associate Member may enter into a Purchase Agreement directly with Vendor for that product. If a suitable product is not identified, Associate Members are free to solicit proposals and negotiate directly with a vendor not subject to a Master Agreement with the Ed Tech JPA.

2.3.5 Minimum Price. Associate Member acknowledges and agrees that the collective bargaining power of the Ed Tech JPA would be undermined if Associate Member used the terms and conditions obtained by the Ed Tech JPA to negotiate separately with Vendor for its own advantage. Associate Member agrees that it will not attempt to negotiate lower prices with a Vendor with a Master Agreement with the JPA. Notwithstanding the foregoing, Associate Member is free to solicit proposals and negotiate directly with a vendor not subject to a Master Agreement with the Ed Tech JPA. Consistent with this goal, and in order to provide Associate Members with assurances regarding advantageous pricing by purchasing through the JPA, Vendors are requested to provide a Minimum Price Guarantee (MPG), whereby the Vendor will not sell directly, or through a reseller, to Ed Tech JPA’s Eligible Entities (regardless of whether the Eligible Entity is an Associate Member of the Ed Tech JPA) for a lower price. The requirements of this Section do not apply to contracts in existence prior to the establishment of a Master Agreement between Vendor and Ed Tech JPA.

2.4 Designated Representative. Associate Member shall appoint a Designated Representative to serve as the primary contact with Ed Tech JPA. The Designated Representative should be a member of the Associate Member's technology or business services department, or person with equivalent duties and background in education technology procurement. Associate Member will be provided a single sign-on to access to Ed Tech JPA product information. The Designated Representative will be the custodian of Associate Member's credentials and is responsible for account security. The Designated Representative shall be authorized by the Associate Member's governing board, if required, to conduct due diligence in product selection, and develop an Implementation Plan with Vendors. The Designated Representative shall obtain authority from the Associate Member's governing board, if required, to negotiate and execute Purchase Agreements with Vendors. Purchase Agreements shall only be made for the direct use of Associate Member and not on behalf of any third party.

2.5 Proprietary/Confidential Materials. Associate Member acknowledges that proposals and other documents may contain proprietary and confidential information. Associate Member agrees to maintain documents in a responsible manner with security measures reflecting best practices. Associate Member

shall not share proposals submitted by vendors and documentation that may contain proprietary and confidential information with third-parties without prior written consent from the Vendor and Ed Tech JPA as applicable unless required to do so by law. In the event that a third-party requests confidential or proprietary information from Associate Member, Associate Member shall notify Vendor and Ed Tech JPA in writing so that Vendor/Ed Tech JPA may assist Associate Member to redact proprietary information prior to disclosing the requested information.

2.6 Restrictions. An Associate Member shall not be entitled to representation on the Board of Directors or to vote on any matter coming before the Board of Directors or the Ed Tech JPA. However, an Associate Member shall be entitled to participate in all programs and other undertakings of the Ed Tech JPA.

2.7 Withdrawal. An Associate Member may withdraw from membership in the Ed Tech JPA upon thirty (30) days advance written notice to the Ed Tech JPA. No such withdrawal, however, shall relieve such Associate Member from its obligations under any outstanding Purchase Agreements relating to the Ed Tech JPA. Effective immediately upon withdrawal, Associate Members shall not have access to Ed Tech JPA Master Agreements and other documentation, or be entitled to participate in the other programs of Ed Tech JPA.

2.8 Independent Vendor Selection. Ed Tech JPA does not warrant that the products available will be suitable for the specific needs of individual Associate Members. Associate Member agrees to conduct its own due diligence in compliance with all applicable state and federal laws, as well as the requirements of Associate Member's local procurement rules and regulations. Associate Member is solely responsible for determining suitability of product and compliance with local, state and federal procurement rules prior to entering into any Purchase Agreement with a Vendor.

2.9 Compliance with Laws. Ed Tech JPA's Master Agreements follow bidding and procurement procedures established by the California Public Contract Code and the local body overseeing each respective Founding Member. Associate Member has access to all the contract documentation prepared by Ed Tech JPA and is responsible for compliance with any additional or varying laws and regulations governing its purchases. Associate Member acknowledges that purchases made with federal funds may be subject to additional requirements. Associate Member is encouraged to seek approval from its own local agency(s) before entering into a Purchase Agreement with a Vendor.

Master Agreements are available to Associate Members "as is". Ed Tech JPA is under no obligation to revise the terms, conditions, scope, price, and/or any other conditions of the contract for the benefit of an Associate Member. Associate Members are permitted to negotiate directly with the Vendor and agree to additional terms and conditions that are separate from the base price.

Associate Member acknowledges and agrees that it is solely responsible for (a) completing due diligence regarding the suitability of Vendor, including using price as a significant factor, and (b) prior to executing a Purchase Agreement, working directly with the Vendor to establish a suitable Implementation Plan for contract fulfillment. An Associate Member is not bound to a purchase until it has obtained approval from its governing board, if required, and executed the Purchase Agreement with the Vendor for the Product. Associate Member acknowledges that Vendor is not bound to provide products and/or services prior to execution of the Purchase Agreement.

2.10 Liabilities. The debts, liabilities and obligations of the Associate Member shall be the debts, liabilities or obligations of the Associate Member alone and not of the Ed Tech JPA or its membership. There shall be no joint and several liabilities between Ed Tech JPA and Associate Member. Notwithstanding any other provision of this Agreement, in no event, shall Ed Tech JPA be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not

limited to, lost profits or revenue, arising out of or in connection with this Agreement for the services performed in connection with this Agreement.

2.11 Release. Associate Member acknowledges that Ed Tech JPA is not a party to any Purchase Agreement between the Associate Member and the Vendor. Associate Member is solely responsible for all aspects of its purchase, including ordering its goods and/or services, inspecting and accepting the goods and/or services, and providing payment. Any dispute which may arise from Associate Member's participation in Purchase Agreement shall be resolved between the Associate Member and the Vendor. Associate Member will not seek remedy from Ed Tech JPA for issues arising from a Purchase Agreement and hereby waives and releases Ed Tech JPA from all possible claims.

2.12 Reservation of Rights. Ed Tech JPA reserves the right to cancel the whole or any part of this Agreement due to failure by the Associate Member to carry out any obligation, term or condition of the Agreement, including, failure to follow the established procedure for purchase orders, invoices and receipt of funds, and failure to pay.

2.13 Indemnification. Associate Member agrees to defend, indemnify and hold the Ed Tech JPA, its Board of Directors and its Founding Members, as well as all of their respective officers, employees and agents, free and harmless from any claims, liabilities, costs, penalties, or interest arising out of Associate Member's procurement or purchase of goods and services through Ed Tech JPA..

2.14 Amendments. This Agreement shall not be altered, changed or amended except by written amendment executed by both parties.

2.15 Governing Law. This Agreement shall be governed by and the rights, duties and obligations of the parties shall be determined and enforced in accordance with the laws of the State of California.

2.16 Severability. If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

2.17 Integration/Entire Agreement of Parties. This Agreement constitutes the entire agreement between the parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both parties.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date indicated below.

Education Technology JPA

By: _____

By: _____

Name: _____

Name: Brianne Ford_____

Title: _____

Title: President_____

Date: _____

Date: _____

20-41/4425452.2

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[Home](#) > [Printer-friendly](#) > [Education Technology JPA Associate Membership Application](#)

Education Technology JPA Associate Membership Application

**This form must be accompanied by the executed Associate Membership Agreement. A template board resolution authorizing membership with the Education Technology JPA is available on the [Becoming A Member](#) page.

Public agencies with a valid CDS Codes will be provisionally approved for membership upon receipt of the completed Application and Associate Membership Agreement. Formal action to approve new Associate Members will occur at the next regularly scheduled [Ed Tech JPA board meeting](#).

Name or Organization *

Full Name of Designated Representative *

Title *

Email of Primary Contact *

Street Address *

City *

State *

County

Zip *

Phone *

Ext

Fax

Type of Public Agency as defined by Government Code Section 6500 et seq.: * Public School District Other K-12 School County Office of Education Community College District Other Public Agency

CDS Code

Current Enrollment:

Please list RFPs/Contracts your organization is interested in leveraging

Upload Executed Associate Membership Agreement *

No file chosen

Files must be less than 2 MB.

Allowed file types: pdf.

Additional Information

If you would like to add additional people from your organization, please enter the Name, Title, and Email Address for additional User Names you would like issued for this Associate Member.

Chief Business Officer

Chief Technology Officer

Procurement Director

Superintendent

Coversheet

InformedK12 Vendor

Section: IX. Finance
Item: G. InformedK12 Vendor
Purpose: Vote
Submitted by:
Related Material: IX_G - InformedK12_Board Motion.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 15, 2022

TOPIC/ AGENDA ITEM:

IX. FINANCE

G. InformedK12 Vendor

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Finance, HR

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve InformedK12 as a new vendor for PCHS. InformedK12 can help with our current workflow/processes and streamline form submission.

The CBO requested bids from 3 vendors, and the recommendation is to move forward with InformedK12.

The cost is \$30,000: \$10,000 one-time integration/set-up and \$20,000 for unlimited use of 20 processes/forms. Initially, HR, business and payroll forms will be utilized but there is an opportunity to expand this across other departments or uses (ex: SPED, IEPs, Independent Study agreements, technology check-out, etc.).

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of ensuring compliance.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve Informed K12 as a new vendor.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve InformedK12 as a new vendor.

RECOMMENDED MOTION:

“To approve InformedK12 as a new vendor.”

Juan Pablo Herrera
Chief Business Officer

Process/Workflow Improvement

March 14, 2022

HR & Business Office are exploring ways to streamline internal processes

We are evaluating the following:

1. Streamlining current processes
 1. Purchase orders, reimbursements, leave requests, etc.
2. Implementing new processes
 1. Ex: position control, etc.
3. Identifying ways to save costs
4. Increasing compliance/accuracy
5. Driving accountability
 1. Following PCHS policies & procedures

We are exploring this across Business (finance, payroll) and Human Resources departments, but the same processes can be utilized by other departments

We reached out to 3 vendors who are widely used in K-12

1. Informed K12
2. Docusign
3. Laserfiche

We (Business/HR) are recommending we move forward with InformedK12.

Yes, this is an incremental expense to this year's budget. However, it is critical that we prioritize efficiency, accuracy and accountability.

Examples

InformedK12 is widely used by a number of districts in California.

Below are a few live examples:

Position Control: https://app.informedk12.com/link_campaigns/mbusd-position-control-form-electronic-form?token=uon8qRnTDQAKZaymWYv6j9CJ

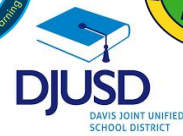
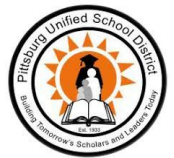
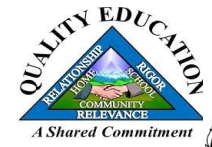
Leave Request: https://app.informedk12.com/link_campaigns/mbusd-request-for-leave-electronic-form?token=ZJQ6KVmWriYrkoS8bZYwfBSp

Additional Form: <https://www.seq.org/DEPARTMENTS/Human-Resources/General-Information/Forms--Brochures/index.html>



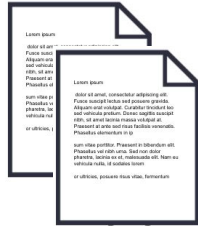
Informed K12

Workflow & e-Signature Platform
Created for K-12

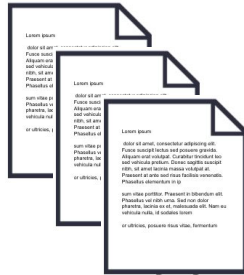


Most Common Processes

Defining a Process



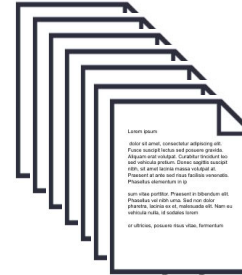
Extra Duty Request



FFCRA - Leave Request



Reasonable Assurance



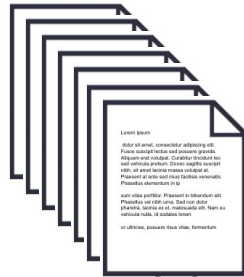
New Hire Packet-Classified



Letter of Intent



Personnel Requisition



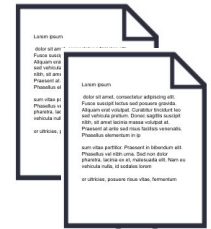
New Hire Packet-Certificated



Emergency Card



Employee Evaluation



Leave Request



Human Resources

<ul style="list-style-type: none"><input type="checkbox"/> Personnel Requisition<input type="checkbox"/> Leave Request<input type="checkbox"/> COVID Leave Request<input type="checkbox"/> Subsidized Child Care for Essential Workers Request<input type="checkbox"/> Personnel Action Form<input type="checkbox"/> New Hire Packets (Certificated, Classified, Subs)<input type="checkbox"/> Contracts<input type="checkbox"/> Intent to Return Letters<input type="checkbox"/> Reasonable Assurance<input type="checkbox"/> Notice of Election<input type="checkbox"/> Address or Name Change	<ul style="list-style-type: none"><input type="checkbox"/> Credential Verification<input type="checkbox"/> Transfer Requests<input type="checkbox"/> Resignation and Retirement<input type="checkbox"/> Evaluations (Certificated, Classified, Subs)<input type="checkbox"/> Exit Interview<input type="checkbox"/> Employee Handbook<input type="checkbox"/> Volunteer Forms<input type="checkbox"/> Professional Growth Request<input type="checkbox"/> Open Enrollment/Benefits<input type="checkbox"/> Incident Reports<input type="checkbox"/> Acceptable Use Policies<input type="checkbox"/> Staff Emergency Contact

Student & Ed. Services

Special Education	Education Services	Student Services
<ul style="list-style-type: none"> <input type="checkbox"/> IEP/504 Signature Pages <input type="checkbox"/> IEP/504 Notice of Meeting <input type="checkbox"/> IEP/504 Amendments <input type="checkbox"/> Transportation <input type="checkbox"/> Teletherapy Consent <input type="checkbox"/> SEIS IEPs for E-Signature <input type="checkbox"/> IEP Consent and Signature 	<ul style="list-style-type: none"> <input type="checkbox"/> Inter District Transfer <input type="checkbox"/> Intra District Transfer <input type="checkbox"/> Summer School Application <input type="checkbox"/> Remote learning agreement <input type="checkbox"/> Special program applications <input type="checkbox"/> Transcript Request <input type="checkbox"/> Course Placement / Drop <input type="checkbox"/> Senior Grad / Non Grad 	<ul style="list-style-type: none"> <input type="checkbox"/> Residency Affidavit -McKinney Vento Intake Form <input type="checkbox"/> Student Work Permit <input type="checkbox"/> After School Applications <input type="checkbox"/> Field Trip <input type="checkbox"/> Discipline Forms
<ul style="list-style-type: none"> <input type="checkbox"/> 30 Day Interim Placement Amendment Form <input type="checkbox"/> 504 Plan Consent Form <input type="checkbox"/> Assessment Plan <input type="checkbox"/> Extended SY Application 	<ul style="list-style-type: none"> <input type="checkbox"/> Request to Waive Graduation Requirements <input type="checkbox"/> Alt / Traditional Grading Option <input type="checkbox"/> Credit/No Credit (PE) 	<p>Early Childhood & Head Start</p>
	<ul style="list-style-type: none"> <input type="checkbox"/> Incident Report Form <input type="checkbox"/> Student Intent to Returns <input type="checkbox"/> Independent study forms <input type="checkbox"/> Home Language Survey 	<ul style="list-style-type: none"> <input type="checkbox"/> Application for Care <input type="checkbox"/> Enrollment Packet <input type="checkbox"/> Parent Income Declaration <input type="checkbox"/> Residency Declaration <input type="checkbox"/> Employment Verification <input type="checkbox"/> Child Information Sheet <input type="checkbox"/> Caregiver Authorization <input type="checkbox"/> Essential Workers' Eligibility <input type="checkbox"/> State Preschool Application

Business Services

<ul style="list-style-type: none"><input type="checkbox"/> Travel and Conference<input type="checkbox"/> Budget Transfer<input type="checkbox"/> Mileage Reimbursement<input type="checkbox"/> Reimbursements (General)<input type="checkbox"/> Bus Pass Application<input type="checkbox"/> Purchase Card Form<input type="checkbox"/> Purchase Order / Req<input type="checkbox"/> Vendor Application<input type="checkbox"/> Vendor Contracts<input type="checkbox"/> Grant Application/Donation<input type="checkbox"/> Pay Voucher<input type="checkbox"/> Contracts/Service Agreements<input type="checkbox"/> Service Agreement	<ul style="list-style-type: none"><input type="checkbox"/> ASB Forms<input type="checkbox"/> Timesheets<input type="checkbox"/> Extra Duty<input type="checkbox"/> Stipends<input type="checkbox"/> Direct Deposit, W-4<input type="checkbox"/> Facilities Use Request<input type="checkbox"/> Stipend Request<input type="checkbox"/> Gift Donation/Acceptance of Donation<input type="checkbox"/> Maintenance Request<input type="checkbox"/> FTE Increase Request<input type="checkbox"/> Tech/Equipment/Key Sign outs

Simple, Predictable Licensing

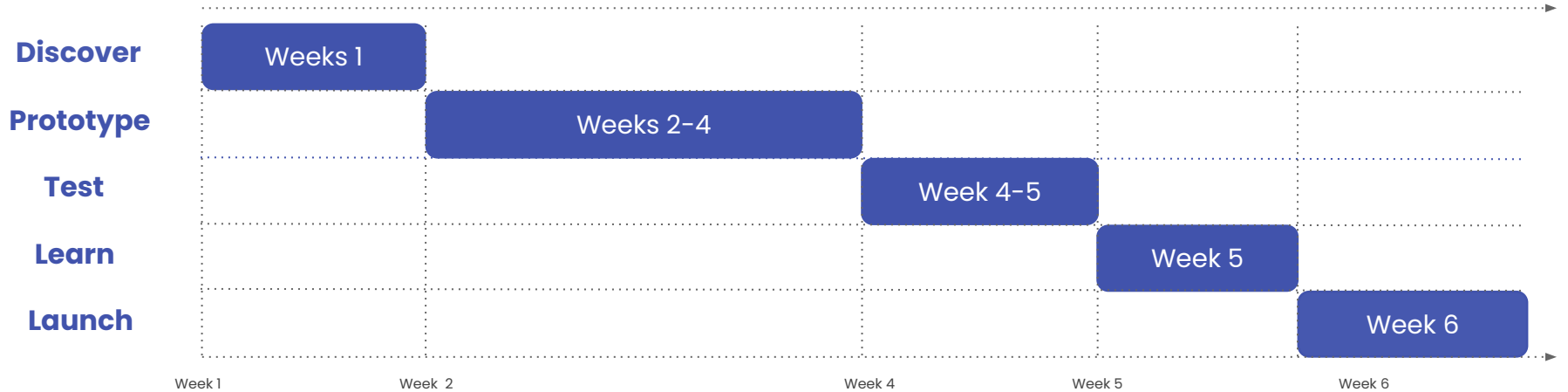


License	Pilot License	Starter License	District License
Number of Processes	10 Processes	20 Processes	100 Processes
Form Creator?	None	None	Form Creators Program
Yearly Cost	\$16,750	\$20,000	\$27,000
One Time Implementation Cost	\$8,375 (10 Processes)	\$10,000 (20 Processes)	\$13,500 (40 Processes)
Unlimited e-Signatures			
Unlimited Accounts / Seats / Users			
Unlimited Storage			

Annual License Fee + Project Implementation Fee (one-time)

Powered by BoardOnTrack

IK12 Implementation Methodology: Batch 1, 2,





AGREEMENT FOR PRODUCTS AND SERVICES

The terms contained herein ("Agreement") constitute a binding agreement by and between Emics, Inc., d/b/a Informed K12, Inc. ("Informed K12"), and Palisades Charter High School ("Customer" or "District") signing up via this Agreement or any subsequent order form, purchase order or other similar document mutually agreed by the parties (collectively, each, an "Order Form"), and is effective as of 03/25/2022 (the "Effective Date").

1. **Applicability Of This Master Agreement.** This Agreement governs: (a) your rights to access and use software made available under a software-as-a-service ("SaaS") delivery model for a term ("Services"); (b) your rights to support and/or maintenance services which you purchase or are otherwise entitled to receive ("Support"); and (c) any professional consulting services ("Consulting Services").
2. **Services.**
 - 2.1. **Service License Grant.** Subject to the terms and conditions of this Agreement, Informed K12 hereby grants to District a limited, nonexclusive, non-transferable license to access and use the Service during the Term, solely by the number of forms as set forth on the applicable Order Form, solely for internal and non-commercial purposes, and in accordance with the platform [Terms of Use](#). In the event of a conflict between the Terms of Use and this Agreement, the Agreement shall control. With respect to SaaS Services, District will receive, or Informed K12 will make available for District to receive, all applicable updates, application packs, and releases that Informed K12 makes generally available during the Term. Informed K12 reserves the right to discontinue any Service during the Term for any reason, but in such event Informed K12 will notify District and, as District's sole and exclusive remedy, Informed K12 shall provide a pro rata refund for any unused portion of the Services, as applicable.
 - 2.2. **Services & Support.** As mutually agreed by the parties on any Order Form or in a subsequent or concurrent written and executed Statement of Work ("SOW") to be attached hereto and made a part hereof, District will also provide certain consulting services, support, or other similar professional services ("Consulting Services") in addition to the subscription Service. All Consulting Services will be paid in accordance with the applicable SOW. Overages may be charged for additional District usage beyond the applicable limitations.
3. **Data and Security.**
 - 3.1. **Customer Data.** Informed K12 acknowledges and agrees that District shall own all title to and ownership of the Customer Data. As used herein, "Customer Data" shall mean any proprietary raw data owned by District independent of this Agreement, which District may input into the Service or that Informed K12 may input into the Service on behalf of the District. Customer Data expressly excludes any data to the extent processed by, or resulting as an output of, the Service, which shall be considered Informed K12 Data (defined below). District hereby grants to Informed K12 a limited, non-exclusive license, during the Term, to use the Customer Data within the Service in order to perform its obligations herein.
 - 3.2. **Protection Of Personal Information and Data Security.** Both parties agree to uphold their responsibilities under Applicable Data Privacy Laws, including but not limited to in the United States, the Family Educational Rights and Privacy Act, the Protection of Pupil Rights Amendment, the Children's Online Privacy Protection Act, and state laws such as the California Consumer Privacy Act and California Privacy Rights Act, as applicable. Informed K12 will implement commercially reasonable technical and organizational measures to ensure an appropriate level of security to protect District Data, including Personal Information, as described in the Informed K12 [Privacy Policy](#).
4. **Payment Terms.** Unless specified otherwise in an additional Order Form or SOW, District shall pay to Informed K12 within 30 days from the Effective Date and in US dollars, the applicable subscription and other fees in the amounts and timing as specified in any Order Form or SOW, or both (the "Fees"). Informed K12 reserves the right to increase the Fees at the end of the Initial Term or during any Renewal Term, by up to a maximum of 5% annually, by delivering written notice to District.
5. **Term; Termination.** The term length shall be through 03/24/2023 (the "Initial Term"). After such initial term, this Agreement shall automatically be renewed for successive one-year renewal terms (each, a "Renewal Term" and together with the Initial Term, the "Term"), unless either party opts out by giving written notice to the other party at least 30 days prior to the end of the then current term. Either party may terminate this Agreement upon 30 days prior written notice if the other party has materially breached this Agreement and has not cured the same within the 30-day notice period. Upon any termination of this Agreement, (a) District shall promptly: (i) discontinue all use of the Service; (ii) download and store any necessary data retained on the Service; and (iii) certify in writing to Informed K12 that District has complied with these requirements; (c) Informed K12 shall disengage District's access to the Service, and (d) both parties shall within an agreed upon timeframe, or if no such timeframe exists, within 30 days, return to the other or destroy the other party's Confidential Information.

6. General Warranties.

- 6.1. By Informed K12. Informed K12 warrants to District that, during the Term, the Service shall operate in substantial conformity with the Documentation, and that the Consulting Services, if any, will be performed in a professional and workmanlike manner. The foregoing warranty shall not apply if the non-conformance is not replicable or results from third party systems or components used by District to access the Service, including any lack of interoperability with such third-party systems or components. Informed K12's sole liability and District's sole and exclusive remedy for any breach of the limited warranty set forth above shall be, in Informed K12's sole discretion, to (i) use commercially reasonable efforts to provide an error-correction or work-around for the reported non-conformity, or (ii) terminate this Agreement and refund to District that portion of any prepaid Fee associated with any unused balance of the Term. Informed K12 shall have no obligation with respect to a warranty claim unless notified of such claim promptly and within the Term. Without limiting the generality of the foregoing, Informed K12 is not responsible for end user error, errors in inputs or errors in any Customer Data; Informed K12 does not independently verify the truthfulness or accuracy of any data or content input into the Service and is not responsible for the fraud, misrepresentation, negligence or misconduct of any end user or other third party. Services may be temporarily unavailable for scheduled maintenance or for unscheduled emergency maintenance, either by us or by third-party providers, or because of other causes beyond Informed K12's reasonable control.
- 6.2. By District. District warrants that: (a) District owns or has sufficient rights in and to the Customer Data and District's Authorized Users to use, and permit use of, the Services, including the representations and warranties made above in connection with Proprietary Rights and Personal Information, (b) District will comply with all Laws related to District's use of the Services; and (c) the person executing the Agreement or any Order Form has authority to accept such Order Form and the Agreement on behalf of the District. The person signing specifically has the authority to commit to the payment of fees for excess usage and excess storage, calculated in accordance with this agreement and any relevant order form.

7. Customer Indemnification Obligations. District shall indemnify and hold Informed K12 harmless from any costs, expenses, claims, liabilities, judgments, damages or losses, in each case arising out of (i) any breach by District of this Agreement, including any representation, warranty or obligation herein; (ii) the Customer Data or any other content, data or other materials input into the Service, or otherwise provided, by or on behalf of District; (iii) any actual or alleged non-compliance by District with applicable laws and regulations; or (iv) District's actual or alleged violation of third party privacy rights, including without limitation any breach of the scope of the license granted herein.

8. Confidential Information. Each party acknowledges that by reason of the relationship created between the parties by this Agreement, it may have access to certain non-public information of substantial value concerning the other party's business, operations, strategic plans, customers, users, suppliers, technology, competition and employees ("Confidential Information"), which value would be impaired if such Confidential Information were disclosed to third parties or used other than for purposes expressly authorized hereunder. Without limiting the foregoing, but for avoidance of doubt, the terms of this Agreement, and any performance, warranty and like information relating to the Service (by whomsoever generated or communicated) will be considered Confidential Information of Informed K12. Accordingly, each party agrees (a) to maintain all Confidential Information received from the other, in whatever form disclosed, in strict confidence, (b) not to disclose or otherwise make available such Confidential Information to any third party without the prior written consent of the disclosing party, and (c) not to use the Confidential Information of the other party except as required in the performance of its obligations or the exercise of its rights hereunder. The foregoing obligations shall not apply to Confidential Information of a disclosing party that, as can be reasonably demonstrated with admissible evidence by the receiving party: (i) is or becomes a matter of public knowledge though no action or omission of the receiving party; (ii) was rightfully in the receiving party's possession without restrictions on use or disclosure prior to its disclosure by the disclosing party; (iii) is rightfully obtained by the receiving party without an obligation of confidentiality from a third party who has no obligation of confidentiality, direct or indirect, to the disclosing party; (iv) is independently developed by the receiving party without reference to the disclosing party's Confidential Information; or (v) is required to be disclosed by a government authority, court or other authorized tribunal, and then only to the extent of such requirement and only after prompt notice of the requirement is given to the disclosing party.

9. General.

- 9.1. Notices. All notices required or permitted under this Agreement shall be in writing and shall be sent by email, hand, overnight courier or mailed by certified or registered mail, postage prepaid, return receipt requested. Notices shall be deemed delivered on the date of delivery, if delivery occurs within normal business hours or on the next business day if delivery occurs outside of normal business hours. All communications will be sent to the respective addresses set forth below or to such other address as may be designated by a party by giving written notice to the other party pursuant to this Section.
- 9.2. Assignment. District may not assign this Agreement or any of its licenses, rights or duties under this Agreement, whether by operation of law or otherwise, without the prior written consent of Informed K12. Subject to the previous sentence, the rights and liabilities of the parties hereto will bind and inure to the benefit of their respective successors and assignees. The Services shall at all times be hosted by or on behalf of Informed K12 on a server environment of its' choosing. Informed K12 reserves the right to change the server environment from time to time as it may deem fit, or outsource hosting or other aspects of the Service in its sole discretion, so long as the Service continues to comply with the express requirements of this Agreement.

- 9.3. Waiver. A waiver shall only be deemed to have been made if expressed in writing by the party granting such waiver and shall not be construed as a waiver of future performance of any such term.
- 9.4. Force Majeure. Neither party will be liable for any failure or delay in its performance under this Agreement (or the performance of or access to the Service), other than payment obligations, due to causes that are beyond its reasonable control, including, but not limited to, an act of God, act of civil or military authority, fire, epidemic, flood, earthquake, riot, war, terrorism, sabotage, and governmental action. The delayed party shall: (i) give the other party written notice of such cause promptly; and (ii) use its reasonable efforts to correct such failure or delay.
- 9.5. Entire Agreement; Construction. This Agreement and its Exhibits and Schedules, constitute the entire understanding between the parties, and supersede all prior discussions, representations, understandings, or agreements (including any pre-existing nondisclosure agreement, except as to its surviving terms and with respect to information disclosed under that agreement), whether oral or in writing, between the parties with respect to the subject matter of this Agreement. If any provision of this Agreement shall be held by a court of law of competent jurisdiction to be unenforceable, the remaining provisions shall remain in full force and effect and, to the extent allowed and practicable, the unenforceable provision shall be modified so as to be enforceable consistent with its original intent and economic effect. The headings and captions used in this Agreement are for convenience only, and shall not affect the interpretation of the provisions of this Agreement. The word "including" shall be construed non-exclusively, to mean "including but not limited to." The word "or" shall be construed inclusively, to mean that one or more of the options may occur. This Agreement and any amendment hereto may be executed in counterparts, each of which shall be deemed an original and both of which together shall constitute one instrument.
- 9.6. Governing Law and Jurisdiction; Attorneys' Fees. This Agreement shall be governed by and construed under the laws of the State of California without regard to conflict of laws provisions. The federal and state courts sitting in California shall have exclusive jurisdiction and venue to adjudicate any dispute arising out of this Agreement, and each party hereto expressly consents to the personal jurisdiction of such courts and waives any objection to venue, including the objection of forum non conveniens. The prevailing party in any action to enforce this Agreement will be entitled to recover its attorneys' fees and costs in connection with such action.
- 9.7. Modifications to Terms. Any modification or amendment to this Agreement must be in writing and signed by each party's authorized representatives. No terms in any purchase order or other document delivered by District shall be deemed to amend the terms of this Agreement and any such additional or inconsistent terms shall be deemed unacceptable to and rejected by Informed K12.

IN WITNESS WHEREOF, this Agreement has been executed below by the parties' duly authorized representatives effective as of the Effective Date first set forth above.

<p>INFORMED K12</p> <p>Signature: _____</p> <p>Print Name: _____</p> <p>Print Title: _____</p> <p>Date: _____</p> <p>Notice Contact: Jennifer Bundy</p> <p>Notice Address: 555 12th Street, Suite 1670 Oakland, CA 94607</p> <p>Notice Email: operations@informedk12.com</p>	<p style="text-align: center;">Palisades Charter High School</p> <p>DISTRICT: _____</p> <p>Signature: _____</p> <p>Print Name: _____</p> <p>Print Title: _____</p> <p>Date: _____</p> <p>Notice Contact _____</p> <p>Notice Address _____</p> <p>Notice Email _____</p>
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APPENDIX A: ORDER FORM

Our Mission

At Informed K12, we're on a mission to build the single best workflow platform for K12 schools. One system that supports all district forms and processes, from permission slips to personnel requisitions, significantly reducing cost from buying module after module and improving time training with one unified user experience.

Expected Outcomes

Accountability and internal reconciliation

- Transparency for where things are in delivering resources to sites
- Identify and remove bottlenecks in current processes

Access to information for Cabinet and Board

- Report on any data year over year for any form or workflow across our schools and departments

Visibly improved service to our community and personnel

- Fast online/mobile access to services and requests for students, parents, and staff
- Less waiting time and routine administrative work for teachers, principals, and district leaders
- Structured roll out of processes as included in the implementation package so sites and departments have enough interaction with the new system to learn quickly and see immediate results

Empowerment of district staff to manage their own processes

- Given approval of District Project Manager, enable your staff to create and maintain their own processes within licences, with no additional cost for user seats

Project Team (to be determined prior to Confirmation Call)

District Executive Sponsor

- Status reports: Will receive reports on baseline success metrics and sign off on major priority and launch decisions

District Project Manager

- Convening Power: Schedules meetings with departments, responsible for Informed K12 announcements and training
- Decision making Power: Is or acts as an extension of Cabinet when making decisions about workflow design and rollout

Form owners are responsible for setup decisions and manage their department's workflows on a day to day basis

Informed K12 Implementation Lead

Key Meetings

Confirmation Call (District Executive Sponsor and District Project Manager) _____

Kick Off with Informed K12 Implementation Team (District Project Manager and Form Owners) _____

Software Package

Number of Processes: Starter (20 Processes) Cost \$ 20,000.00

Expert Workflow Services:

Named CSM: Included

Subscription Renewal Date: 03/24/2023

All software packages include:

- Unlimited Signatures interactive form fields, pre-filled data fields, conditional questions, and reusable templates to automatically collect, route, and track responses and approvals
- Unlimited District Staff User Accounts
- Admin Support
- End User Support
- Help Center Access
- Continuous upgrades and extensive browser and device support

Implementation Package

Implementation Package: Medium Cost \$ 10,000.00

Number of Implemented Processes: Up to 20 Number of Project Teams: Up to 4

Implementation Start Month*: Implementation End Month**:

If implementation start has not been determined, implementation timeframe: 8 Months

Form Manager Training Sessions: Not included Form Creator Training Seats: Not included

All implementation service packages include:

- Named Implementation Manager
- One session of Leadership Training (workflow approvers)
- One session of Secretary Training (workflow facilitators)
- One session of the adoption program (1:1 outreach from Informed K12 support team to district form facilitators and approvers)
- Annual maintenance of Informed K12-implemented processes

Implementation Terms:

District is responsible for completing the kickoff readiness process prior to starting implementation. If required documents are not prepared, Informed K12 may need to reschedule the implementation timeframe in order to serve other clients

Informed K12 may not be able to accommodate extended implementations due to rescheduling or other delays on the district side (ex: providing required documents or training dates). Informed K12 reserves the right to charge additional service fees in the case of extended implementation, equal to \$ 10,000.00.

In the event of a delay to implementation due to Informed K12 processes, District is responsible for escalating concerns about the delay to operations@informedk12.com.

Other Service Packages

Package:

Cost: \$

BASE COST OF PACKAGE/SERVICE: \$ 30,000.00

TAX (IF APPLICABLE): \$

Sales tax rate:

TOTAL COST DUE: \$ 30,000.00

Payment is due within 30 days of the execution of this Order form. For any billing questions, please email operations@informedk12.com

District requests that invoices be submitted to:

Contact Name:

Email:

I agree to the terms as described above, including the package description and the total cost and payment terms, and authorize the Informed K12 to initiate the Software and Services package per this Order form.

Authorized Signature: _____

Date Signed: _____

Printed Name: _____

Coversheet

HR Director Salary Schedule

Section: IX. Finance
Item: H. HR Director Salary Schedule
Purpose: Vote
Submitted by:
Related Material: IX_H - HR Director Salary Schedule_Board Motion.pdf



PALISADES

CHARTER HIGH SCHOOL

CHIEF BUSINESS OFFICER

COVER SHEET FOR AGENDA ITEMS

March 15, 2022

TOPIC/ AGENDA ITEM:

IX. FINANCE

H. HR Director Salary Schedule

PERSONNEL INVOLVED:

Board of Trustees, Executive Director/Principal, Chief Business Officer, Finance, HR

ISSUES INVOLVED/FISCAL IMPLICATIONS (IF ANY):

The purpose of this action is to approve an adjustment to the HR Director Salary schedule. The CBO is proposing to increase the HR Director salary schedule and align it to the Assistant Principal salary schedule.

This is the 2nd time the HR Director opening has been posted and increasing the salary schedule will lead to higher quality candidate pool.

The salary schedule and cost impact were discussed at the Budget & Finance committee.

IMPACT ON SCHOOL MISSION, VISION OR GOALS, (IF ANY):

The action requested of the Board today will support the goal of ensuring compliance.

OPTIONS OR SOLUTIONS:

The expectation is that the board approve the change to the HR Director salary schedule.

CHIEF BUSINESS OFFICER'S RECOMMENDATION:

The Chief Business Officer recommends that the Board approve the proposed HR Director salary schedule.

RECOMMENDED MOTION:

“To approve the change in the HR Director Salary schedule and align it with the Assistant Principal salary schedule.”

Juan Pablo Herrera
Chief Business Officer

HR Director Salary Schedule

March 15, 2022

CBO would like to explore an adjustment to the HR Director Salary Schedule

We are proposing to increase the HR Director salary to align with the Assistant Principal/Director salary schedule.

PCHS - Administrative Salary Scale								
<i>effective: 7/1/2021</i>		2021-2022						
Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Executive Director /Principal	173,628.49	182,309.91	191,425.41	200,996.68	211,046.51			
Assistant Principal /Director	110,242.04	116,964.09	123,686.14	130,408.19	133,761.39	137,114.59	140,467.79	143,852.29
Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Chief Business Officer	118,032.64	123,900.74	130,215.94	136,736.79	140,090.00	143,443.20	146,796.40	151,200.26
Director of Operations	111,773.34	117,362.00	122,950.67	128,539.34	133,761.39	137,114.59	140,467.79	143,852.29
Director, Human Resources	89,418.67	93,051.30	96,683.94	100,596.00	105,625.80	110,935.04	117,362.00	124,068.40
Administrative Longevity increase: \$3,000 Longevity Stipend each year, after 2 years at the highest step has be reached. Administrative Doctoral Stipend: \$3,000 +1.75% Board Approved 9/21/21 Work Days = 229 (241 contract days when including holidays)								

Cost Impact

The budgeted HR Director salary is approximately \$127,068 (step 8 + longevity)

The cost of aligning the HR Director Salary & Assistant Principal salary schedule is reflected below.

Assuming the new HR Director starts at step 5, the cost over a five (5) year period is \$78,500.

This assumes (1) annual step increases, (2) Cost-of-Living Adjustments, and (3) STRS/PERS + taxes over **5 years**.

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Assistant Principal /Director	\$ 110,242.04	\$ 116,964.09	\$ 123,686.14	\$ 130,408.19	\$ 133,761.39	\$ 137,114.59	\$ 140,467.79	\$ 143,852.29
Current HR Director Salary	\$ 127,068.40							
Difference (salary + taxes)	\$ (20,191.63)	\$ (12,125.18)	\$ (4,058.72)	\$ 4,007.74	\$ 8,031.58	\$ 12,055.42	\$ 16,079.26	\$ 20,140.66

Note, this is just a projection over the next 5 years. It is important to look at the long-term impact and not just the 22-23 cost increase.

In addition, the actual starting salary/step will be based on experience/knowledge/value.

While there is a fiscal impact, the benefit of hiring a qualified, experienced and trusted HR professional is critical to PCHS' success

The increased salary schedule is also attributed to the desired qualifications. PCHS desires an HR Director with a certificated credential, K-12 experience and someone that can grow/develop the position.

Areas such as hiring, recruiting, compliance, training, PD, litigation, benefits administration, etc.

For reference, at similar organizations, the HR Director salary is in-line with AP/Directors.

Coversheet

Updated Abstention (Recusal) Policy

Section: X. Governance
Item: A. Updated Abstention (Recusal) Policy
Purpose: FYI
Submitted by:
Related Material: PCHS Abstention Policy 03_10_2022 .pdf



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

PALISADES CHARTER HIGH SCHOOL BOARD ABSTENTION POLICY

It is the policy of the Board of Trustees ("Board") of Palisades Charter High School ("PCHS"), a California nonprofit public benefit corporation that operates a California public charter school, to maintain an Abstention Policy to avoid actual or what may appear to be conflicts of interest and to ensure the highest degree of integrity in the decision-making process.

I. PURPOSE AND EFFECT

The purpose and effect of this policy is to supplement PCHS's Conflict of Interest Code and to establish a clear process for when Board members with a conflict of interest or potential conflict of interest know how and when to disqualify themselves by abstaining from a vote. This policy takes into consideration the requirements of the Political Reform Act of 1974, Government Code Section 1090, Education Code Section 47604.1, and the California Nonprofit Public Benefit Corporation Law. In the event that this Policy conflicts with federal or state laws or regulations, the federal and state laws or regulations will control, to the extent applicable to PCHS. Conflict of interest laws and regulations apply to all Board of Trustees. Members of the Board that are also employees of Palisades Charter High School face additional certain risks of potential conflicts due to their dual roles with the Corporation. In order to protect the individual Board members, the Board of Trustees, and PCHS from potential liability, the following guidelines are provided.

II. DISQUALIFICATION/ABSENTION

A. Non-Employee Board Members

Non-employee Board members may not participate in open or closed session discussions of the Board involving any of the following topics:

- i. Discussions or actions as to transactions or contracts in which the Board member, or his or her spouse and/or children, has a material financial interest.



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

B. Employee Board Members

A Board member of PCHS who is also at the same time a PCHS employee shall abstain from voting on, or influencing or attempting to influence another Board member regarding any of the following topics:

- i. Discussions or actions as to transactions or contracts in which the Board member, or his or her spouse and/or children, has a material financial interest;
- ii. Discussions or meetings as to the appointment, employment, compensation, performance evaluation, discipline, dismissal, or hearing of complaints, claims or charges brought against a PCHS employee or employees, especially including any employee or employees who are responsible for supervising and/or evaluating the employee Board member. This rule shall not apply to the administrative representative on the Board;
- iii. Discussions or meetings with legal counsel concerning any pending or ongoing legal matters in which a current or former PCHS employee is a party in his or her personal or official capacity;
- iv. Discussions or actions regarding the salaries, salary schedules, or compensation paid in the form of fringe benefits of PCHS's employees;
- v. Any discussions or meetings concerning negotiations with a collective bargaining unit or regarding the formation of a collective bargaining unit for PCHS's employees;
- vi. Consideration of claims made against PCHS for money and/or damages where the claimant is a current or former PCHS employee.
- vii. All matters uniquely affecting the Board member's employment.

III. PROHIBITED CONTRACTS UNDER GOVERNMENT CODE SECTION 1090

The Board of Directors shall not enter into a contract or transaction in which a director directly or indirectly has a material financial interest (nor shall the Corporation enter into any contract or transaction with any other corporation, firm, association, or other entity in which one or more of the Corporation's directors are directors and have a material financial interest). However, the Board of Directors may enter into a contract or transaction involving the general employment of a Director, subject to the abstention requirements of employee Board members described in Section II(B)(2) above.



PALISADES CHARTER HIGH SCHOOL

Empowering Educational Excellence.

IV. MANNER OF DISQUALIFICATION/ABSTENTION

For all Board Members required to individually abstain from voting under this policy, the interested Board member(s) shall disclose the disqualifying interest prior to the Board's consideration of the matter. This disclosure shall be made part of the Board's official record. The Board member shall not participate in the decision in any way. By law, this means that the Board member with the disqualifying interest shall not vote on the matter. Additionally, the Board member with a disqualifying interest may not attempt to influence Board members or other decision-makers outside of a meeting or during a meeting. In accordance with PCHS bylaws, if a Board member or members refuses to abstain from voting on a matter for which Board believes abstention is warranted, the Board may vote to cause involuntary abstention by majority vote, excluding the member or members with the perceived or actual conflict of interest.

Drafted March 10, 2022

Coversheet

Approval of Field Trips

Section: XI. Consent Agenda: Finance Items
Item: A. Approval of Field Trips
Purpose: Vote
Submitted by:
Related Material: Field Trip Approval_03_15_2022.pdf

Submit by Email

Print Form

Palisades Charter High School

REQUEST FOR APPROVAL OF SCHOOL-ORGANIZED TRIP FOR STUDENTS

Check the appropriate box: [] Field Trip [] School Journey [] Curricular Trip [X] Athletic Trip [] Curricular Buss Tour [] OTHER (Describe)

Name of School: Palisades Charter High School Employee Supervising trip: NANCE Certified [X] Non-Cert.

Telephone Number: (310) 230-6623 Grade levels (Circle): 9, 10, 11, 12 OTHER

1. Destination: Camp Osito - Big Bear Are admission fees charged? Yes No [X]

2. Dates of Trips: March 18-20 3. Number of Students: 40 Number of adults: 6

4. Name and employee number of employee who will go on trip: Maggie Nance

5. Substitute required? Yes No [X] How Many? Source of funds: donations

6. Time schedule required by school: Leave School 2:00 Arrive destination 5:00 Leave destination 10:00 Return school 12:00

7. Duration of trip: Less than one day One day Overnight [X] (if overnight, how many days?) 2

8. Method of transportation: School bus (indicate number required) Walking Automobile [X] Public Carrier: airplane boat bus train other (explain)

9. Brief description of educational benefit to be derived from this activity. Please state specifically as an instructional objective (not required for athletic trips of Youth Services Activities) The students will bond, work on team norms work out together, and maintain traditions

10. Source of funds for trip: Donations

NOTE: It is illegal to charge students or parents for participation in any activity for which ADA will be taken.

11. Have the locations of the nearest emergency facilities been obtained? Yes [X] No

12. Have forms for parent's or guardian's permission been obtained? Yes [X] No

13. If hiking or camping activity: a. Have the ranger, sheriff, police or other emergency personnel been notified of intent to be in the area? Yes [X] No b. Has the area been checked for potential hazards? Yes [X] No c. Has the School Police Department been notified of the trip? Yes [X] No

APPROVALS:

Principal or Asst. Principal _____ Date: _____

Board of Trustees* _____ Date: _____

* ONLY TRIPS INVOLVING SITES NOT ON APPROVED LIST MUST BE PROCESSED THROUGH THE PALISADES CHARTER HIGH SCHOOL BOARD OF TRUSTEES.

Submit by Email

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Palisades Charter High School

REQUEST FOR APPROVAL OF SCHOOL-ORGANIZED TRIP FOR STUDENTS

Check the appropriate box: [] Field Trip [] School Journey [] Curricular Trip [] Athletic Trip [] Curricular Buss Tour [] OTHER (Describe)

Name of School: Palisades Charter High School Employee: Steve Engelmann Certified [x] Non-Cert. []

Telephone Number: (310) 230-6623 Grade levels (Circle) 9 10 [11 12] OTHER

1. Destination: Camp Sylvester Pinecrest Are admission fees charged? Yes [] No [x]

2. Dates of Trips: 4/21 - 4/23 3. Number of Students: 11 Number of adults: 1

4. Name and employee number of employee who will go on trip: Steve Engelmann 612849-0

5. Substitute required? Yes [x] No [] How Many? 2 Source of funds: Forestry Challenge

6. Time schedule required by school: Leave School 8AM Arrive destination 4PM Leave destination 12 PM Return school 8 PM

7. Duration of trip: Less than one day [] One day [x] Overnight [x] (if overnight, how many days?) 3

8. Method of transportation: School bus (indicate number required) [] Walking [] Automobile Van Public Carrier: airplane [] boat [] bus [] train [] other [] (explain)

9. Brief description of educational benefit to be derived from this activity. Please state specifically as an instructional objective (not required for athletic trips of Youth Services Activities) The students will measure, analyze, evaluate forest management techniques as part of the Championship Forestry Challenge

10. Source of funds for trip: Forestry Challenge

NOTE: It is illegal to charge students or parents for participation in any activity for which ADA will be taken.

11. Have the locations of the nearest emergency facilities been obtained? Yes [x] No []

12. Have forms for parent's or guardian's permission been obtained? Yes [x] No []

13. If hiking or camping activity:

a. Have the ranger, sheriff, police or other emergency personnel been notified of intent to be in the area? Yes [x] No []

b. Has the area been checked for potential hazards? Yes [x] No []

c. Has the School Police Department been notified of the trip? Yes [] No []

APPROVALS:

Principal or Asst. Principal _____ Date: _____

Board of Trustees* _____ Date: _____

* ONLY TRIPS INVOLVING SITES NOT ON APPROVED LIST MUST BE PROCESSED THROUGH THE PALISADES CHARTER HIGH SCHOOL BOARD OF TRUSTEES.



SITE ADDRESS AND DIRECTIONS

(Please do not contact the facilities directly except in an emergency.)

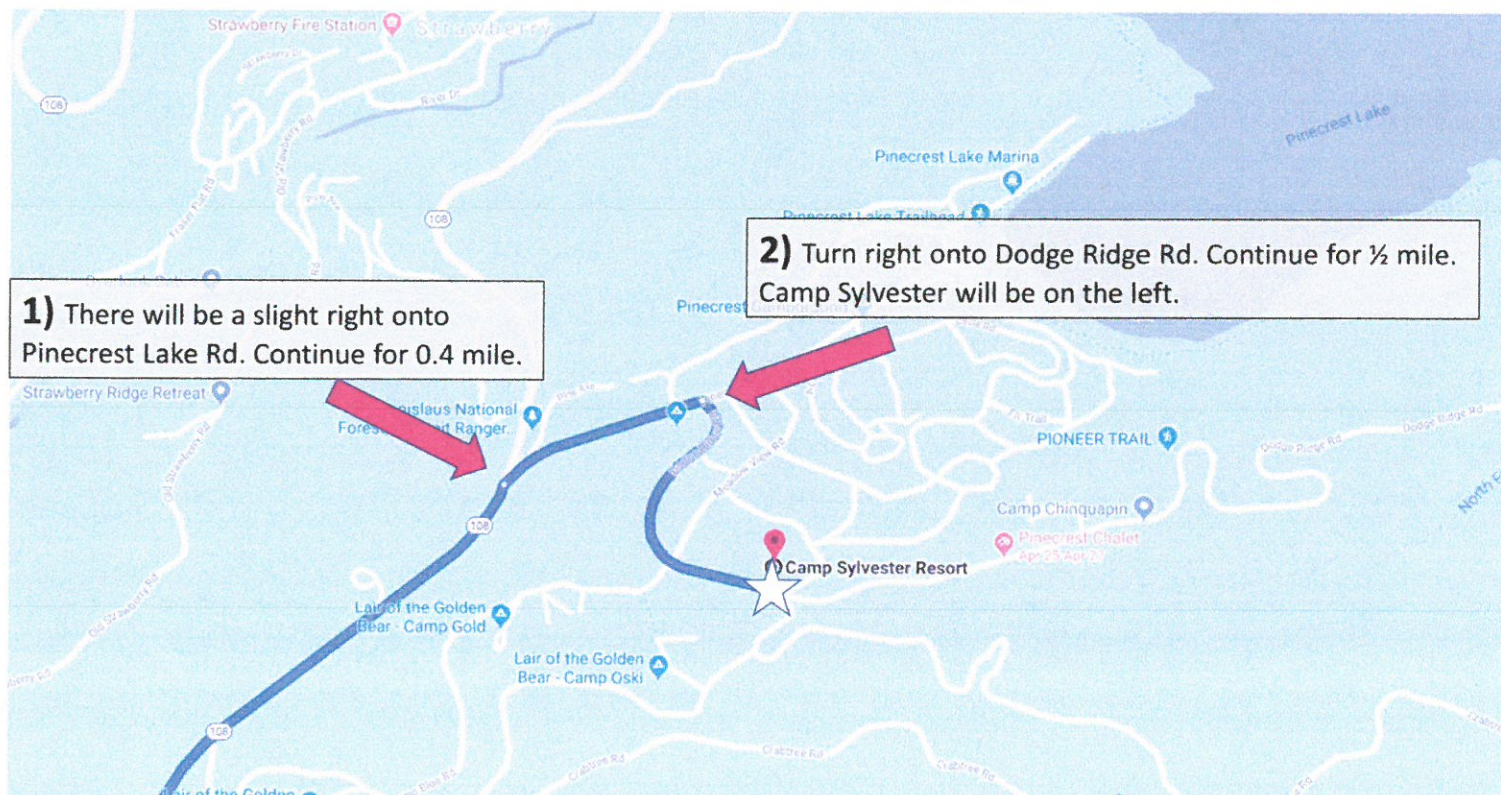
Championship Forestry Challenge:

Camp Sylvester
28770 Dodge Ridge Road
Pinecrest, CA 95364
(209) 965-3172

To reach someone at Camp Sylvester in case of an emergency:

Cell phone service is intermittent. Cell service favors Verizon over other providers. If a cell call is not going through, call the land line number above.

Directions to Camp Sylvester: Camp Sylvester is off Pinecrest Lake Road, 30 miles east of Sonora on Highway 108. Traveling east, take a slight right off of Highway 108 onto Pinecrest Lake Road. Take the first right onto Dodge Ridge Road. Continue until Camp Sylvester.





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CHAMPIONSHIP TENTATIVE SCHEDULE

Thursday

4:00 to 5:30	Registration
5:30 to 6:30	Dinner
6:45 to 8:00	Welcome and Focus Topic Question Presented
8:15 to 10:00	Student Work Time / "Ask a Forester"
10:30	Report to Cabins/Dorms

Friday

7:15 to 8:15	Breakfast
8:30 to 10:30	Testing
10:45 to 5:30	Field Trip including Lunch
5:30 to 6:30	Dinner
6:30 to 10:30	Teams Prepare Presentations / "Ask a Forester"
10:30	Report to Cabins/Dorms

Saturday

7:30 to 8:30

Breakfast

8:00 to 9:00

Teams pack up and clean cabins

8:15 to 9:00

Judges Orientation

9:15 to 11:15

Teams Give Presentations

11:15 to 11:30

Judges Meeting

11:30 to 12:00

Judging Panel Feedback to Students / Awards

12:00

Lunch and Farewell

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