



Putting
Children
First

Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

- Jay Hansen, President, (Trustee Area 1)
- Jessie Ryan, Vice President, (Trustee Area 7)
- Darrel Woo, Second Vice President, (Trustee Area 6)
- Ellen Cochrane, (Trustee Area 2)
- Christina Pritchett, (Trustee Area 3)
- Michael Minnick, (Trustee Area 4)
- Mai Vang, (Trustee Area 5)
- Sarah Nguyen, Student Member

Thursday, December 7, 2017

4:30 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

AGENDA

2017/18-10

Allotted Time

4:30 p.m. **1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL**

2.0 ANNOUNCEMENT AND PUBLIC COMMENT REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION

3.0 CLOSED SESSION

While the Brown Act creates broad public access rights to the meetings of the Board of Education, it also recognizes the legitimate need to conduct some of its meetings outside of the public eye. Closed session meetings are specifically defined and limited in scope. They primarily involve personnel issues, pending litigation, labor negotiations, and real property matters.

3.1 Government Code 54956.9 Conference with Legal Counsel – Anticipated Litigation:

a) Existing litigation pursuant to subdivision (a) of Government Code section 54956.9: Amcal Sacramento, LLC v. SCUSD Sac. Sup. Ct. No. 34-2017-002130561

b) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9: one (1) potential case

c) Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9: two (2) potential cases

3.2 Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining CSA, SCTA, SEIU, Teamsters, UPE, Unrepresented Management

3.3 Government Code 54957 – Public Employee Discipline/Dismissal/Release/Reassignment

- 6:00 p.m. **4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE**
- 4.1 *Broadcast Statement (Student Member Nguyen)*
- 4.2 *The Pledge of Allegiance will be led by C.K. McClatchy Lion's Girls' Golf Team.*
- *Presentation of Certificate by President Hansen.*
- 4.3 *In Recognition of John Fleming (Ellen Cochrane)*
- 6:05 p.m. **5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION**
- 6:10 p.m. **6.0 AGENDA ADOPTION**
- 6:15 p.m. **7.0 PUBLIC COMMENT** **15 minutes**
- Members of the public may address the Board on non-agenda items that are within the subject matter jurisdiction of the Board. Please fill out a yellow card available at the entrance. Speakers may be called in the order that requests are received, or grouped by subject area. We ask that comments are limited to two (2) minutes with no more than 15 minutes per single topic so that as many people as possible may be heard. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to district staff or calendar the issue for future discussion.*
- 8.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES**
- 6:30 p.m. 8.1 *Graduation 4All Update (Vincent Harris and Iris Taylor)* **Information**
10 minute presentation
5 minute discussion
- 6:45 p.m. 8.2 *Graduation Task Force Update (Vincent Harris and Iris Taylor)* **Information**
20 minute presentation
15 minute discussion
- 7:20 p.m. 8.3 *Approve Annual Organizational Meeting of the Board of Education (Jay Hansen)* **Action**
5 minute presentation
10 minute discussion
- *Election of Officers:*
The Board shall elect a President, Vice President, and Second Vice President
- 7:35 p.m. 8.4 *Approve AB 1200 Disclosure Cost and Approval of the Tentative Agreement with Bargaining Unit, Sacramento City Teachers' Association (SCTA) (Cancy McArn and Gerardo Castillo)* **Action**
10 minute presentation
10 minute discussion
- 7:55 p.m. 8.5 *Consider Resolution No. 2974 and 2975: Renewal Charter Petition for Sol Aureus College Preparatory (Jack Kraemer and Norm Hernandez)* **Action**
10 minute presentation
10 minute discussion
- 8:15 p.m. 8.6 *Consider Resolution No. 2976 and 2977: Initial Charter Petition for Success Skills, Inc: NorCal Trade and Tech (Jack Kraemer and Mike Brunelle)* **Action**
10 minute presentation
10 minute discussion

8:35 p.m.	8.7	<i>Independent Audit Report for the Fiscal Year Ended June 30, 2017, Submitted by Crowe Horwath LLP (Gerardo Castillo)</i>	Information 10 minute presentation 5 minute discussion
8:50 p.m.	8.8	<i>Approve 2017-18 First Interim Financial Report (Gerardo Castillo)</i>	Action 5 minute presentation 15 minute discussion
9:10 p.m.	8.9	<i>Approve 2018-19 Budget Calendar (Gerardo Castillo)</i>	Action 5 minute presentation 5 minute discussion
9:20 p.m.	9.0	CONSENT AGENDA	2 minutes

Generally routine items are approved by one motion without discussion. The Superintendent or a Board member may request an item be pulled from the consent agenda and voted upon separately.

9.1 *Items Subject or Not Subject to Closed Session:*

- 9.1a *Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Gerardo Castillo, CPA)*
- 9.1b *Approve Personnel Transactions 12/7/17 (Cancy McArn)*
- 9.1c *Superintendent Salary Schedule (Cancy McArn)*
- 9.1d *Approve Minutes of the November 16, 2017, Board of Education Meeting (Jorge A. Aguilar)*

10.0 COMMUNICATIONS

9:22 p.m.	10.1	<i>Employee Organization Reports:</i> <ul style="list-style-type: none"> • CSA • SCTA • SEIU • Teamsters • UPE 	Information 3 minutes each
9:37 p.m.	10.2	<i>District Parent Advisory Committees:</i> <ul style="list-style-type: none"> • Community Advisory Committee • District English Learner Advisory Committee • Local Control Accountability Plan/Parent Advisory Committee 	Information 3 minutes each
9:46 p.m.	10.3	<i>Superintendent's Report</i>	Information 5 minutes
9:51 p.m.	10.4	<i>President's Report</i>	Information 5 minutes
9:56 p.m.	10.5	<i>Student Member Report</i>	Information 5 minutes

- 10:01 p.m. 10.6 *Information Sharing By Board Members* **Information**
10 minutes
- 10:11 p.m. 10.7 *Board Committee Reports* **Information**
5 minutes
- *Board Facilities Committee*
 - *Board Budget Committee*
 - *Board Academic Committee*
 - *Board Governance & Policy Committee*
- 10:16 p.m. **11.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS** **Receive Information**
- 11.1 *Business and Financial Information:*
- *Purchase Order Board Report for the Period of September 15, 2017 through October 14, 2017*
 - *Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for September 1, 2017 through October 31, 2017*
 - *Enrollment and Attendance Report for Month 2 Ending October 20, 2017*
- 11.2 *Head Start/Early Head Start/Early Head Start Expansion Reports*
- 10:18 p.m. **12.0 FUTURE BOARD MEETING DATES / LOCATIONS**
- ✓ *January 18, 2018 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*
 - ✓ *February 1, 2018 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*
- 10:20 p.m. **13.0 ADJOURNMENT**
- NOTE: The Sacramento City Unified School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Board of Education Office at (916) 643-9314 at least 48 hours before the scheduled Board of Education meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54953.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. §12132)] Any public records distributed to the Board of Education less than 72 hours in advance of the meeting and relating to an open session item are available for public inspection at 5735 47th Avenue at the Front Desk Counter and on the District's website at www.scusd.edu*



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 8.1

Meeting Date: December 7, 2017

Subject: Graduation 4All Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Academic Office & Continuous Improvement and Accountability

Recommendation: Receive information on the district’s secondary efforts to increase graduation rates, including the use of online courses for credit recovery purposes.

Background/Rationale: In response to the current graduation rate of 81.4%, the district has committed to give all students an equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options. This report provides a highlight of some of the specific initiatives that are in process in support of this goal.

- Student Schedule Reviews and Changes
- FACE College Workshops
- UC Merced Homecoming Trip
- FAFSA Completion
- Credit Recovery Update

Financial Considerations: None

LCAP Goal(s): College, Career and Life Ready Graduates

Documents Attached:

1. Executive Summary

Estimated Time of Presentation: 10 minutes

Submitted by: Iris Taylor, Chief Academic Officer

Vincent Harris, Chief Continuous Improvement
and Accountability

Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Academic Office and Continuous Improvement and
Accountability: Graduation 4All
December 7, 2017



I. Overview of Graduation Outcome Improvement Efforts

Sacramento City Unified School District's (SCUSD) Equity, Access and Social Justice Guiding Principle is to ensure every student has an equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options. This report focuses on some of the efforts that are actualizing this guiding principle.

Improving the graduation rate in SCUSD cannot be the sole responsibility of a unit, department, or division. It takes seeing the system and deconstructing processes to identify entry points for leveraging change via business processes and appropriate communication protocols. It requires a change of mindset in the performance of daily operations to implement the desired change. This Graduation 4All report will provide SCUSD's Board of Education with an opportunity to learn more about what the following district initiatives designed to change conditions in the present as it pertains to improving student outcomes by giving all students an equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options.

- Reviewed and changed course schedules to prioritize students who were subject borderline for graduation and/or A-G completion in effort to increase the number of eligible students.
- In recognition of limitations to impacting a pre-existing master schedule, an investment in online credit recovery, including additional staff and licenses, was provided to remediate course work.
- Provided Family and Community Engagement (FACE) College Workshops in an effort to increase awareness of broad postsecondary options to students and families during priority application windows for all California institutions of higher education (i.e. California Community College, California State University, and University of California) and private colleges and universities. The goal is not college for all but rather making a real life connection to high school graduation.
- Via the district's partnership with UC Merced, the university provided an opportunity for our students to participate in an experiential open-house visit facilitated by SCUSD alumni designed to demonstrate the attainability of pursuing a UC education. Again, the goal is not college for all but rather making a real life connection to high school graduation.

Board of Education Executive Summary

Academic Office and Continuous Improvement and
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II. Driving Governance

The Equity, Access and Social Justice Guiding Principle to ensure that every student has an equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options is the driving force that guides overall district work.

III. Budget

N/A

IV. Goals, Objectives and Measures

The Guiding Principle will be critical to guiding all district work going forward. Specific goals, objectives, and measures for increasing student outcomes in the areas of graduation and A-G completion are in process of being developed and will be completed via formative Articulated Measures of Success.

V. Major Initiatives

Graduation Task Force to improve graduation rate and related outcomes.

VI. Results

Through our coordinated efforts, the following results have been achieved thus far:

- A total of 976 students have or are scheduled to remediate course credits in one or more classes.
- The number of students who are on track for A-G increased by 299 from 8/21/17 to 11/15/17.
- There were 90 students who participated in the UC Merced campus visit.

VII. Lessons Learned/Next Steps

The district has learned many lessons since initial implementation of the CCSS:

- Developing an interactive graduation matrix that identifies students who are off track for graduation by subject area and course that allows counselors to respond proactively with students beginning in their freshmen year.

Board of Education Executive Summary

Academic Office and Continuous Improvement and
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- There is a recognized need for the development of appropriate communication protocols across departments.
- More intentional professional learning is needed for stakeholders responsible for components within a comprehensive business process.
- Fidelity in the implementation and monitoring of business processes and related deadlines is also needed.

Next steps in the district's standards implementation include the following:

- Creating more intentional activities to expose students to a wider array of postsecondary choices, including career and technical schools and certificate / specialized training programs to create relevancy for high school graduation
- In the process of leveraging the partnership with SCC to offer campus tours and presentations specific to their certificate / specialized training programs.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 8.2

Meeting Date: December 7, 2017

Subject: Graduation Task Force Update

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Academic Office/Continuous Improvement

Recommendation: This agenda item is for discussion only.

Background/Rationale: The Sacramento City Unified School District recognizes that high school graduation is a pivotal milestone in the lives of its students and works diligently to ensure all students successfully complete the required course work and courses of study to graduate from the school district with the requisite skills for college and career readiness. The district's Equity, Access, and Social Justice Guiding Principle underscores the importance of high school graduation and its significance in ensuring that all students are not just given an equal opportunity to graduate, but are able to do so with the greatest number of postsecondary choices from the widest array of options.

However, in recent years the SCUSD graduation rate trend has been uneven. For example, the graduation rate was 79.9% for the 2012-2013 school year, peaked at 85.3% for the 2013-2014 school but declined back to 81.4% for the 2015-2016 school year. This concerning pattern led Superintendent Aguilar to create the graduation taskforce which was announced on the first day of school, August 31st.

Over the course of eight meetings from September 20th to November 28th. Task force members reviewed district graduation related data, received presentations from student engagement and graduation content experts and created several recommendations that will guide district policy and practice and lead to improvements in graduation rates where all students are fully prepared for any postsecondary option they may choose.

The purpose of this agenda item is to provide the board of education an update on graduation task force process and preliminary recommendations.

Financial Considerations: To Be Determined as the preliminary recommendations are finalized.

LCAP Goal(s): College, Career and Life Ready Graduates

Documents Attached:

1. Executive Summary
2. Preliminary Recommendations

Estimated Time of Presentation: 20 minutes

Submitted by: Iris Taylor, Chief Academic Officer

Vincent Harris, Chief of Continuous Improvement
and Accountability

Approved by: Jorge a. Aguilar, Superintendent

Board of Education Executive Summary

Academic Office/Continuous Improvement

Graduation Task Force Update

December 7, 2017



I. Overview/History of Department or Program

The Sacramento City Unified School District recognizes that high school graduation is a pivotal milestone in the lives of its students and works diligently to ensure all students successfully complete the required course work and courses of study to graduate from the school district with the requisite skills for college and career readiness. The district's new Equity, Access, and Social Justice Guiding Principle underscores the importance of high school graduation and its significance in ensuring that all students are not just given an equal opportunity to graduate, but are able to do so with the greatest number of postsecondary choices from the widest array of options.

However, in recent years the SCUSD graduation rate trend has been uneven. For example, the graduation rate was 79.9% for the 2012-2013 school year, peaked at 85.3% for the 2013-2014 school but declined back to 81.4% for the 2015-2016 school year. This concerning pattern led Superintendent Aguilar to create the graduation taskforce which was announced on the first day of school, August 31st. The task force is comprised of a diverse coalition of people including SCUSD Board members, leaders of district parent advisory groups, collective bargaining partners, and members of various community-based organizations and partners.

Below is a list of the task force members.

First	Last	Agency
Darryl	White	Black Parallel School Board
Malissia	Bordeaux	Blacks Making a Difference
Michael	Minnick	SCUSD Board Member, Area 4
Mai	Vang	SCUSD Board Member, Area 5
Christina	Pritchett	SCUSD Board Member, Area 3
Alex	Visaya	Community Advocate
Theresa	Hernandez	DELAC Representative
Cha	Vang	Hmong Innovating Politics
Rachel	Rios	La Familia Counseling Center, Inc.
Matt	Canty	Legislative Director, State Assembly
Gretchen	Viglione	Parent Teacher Home Visit Project
Liz	Guillen	Public Advocates
Robbie	Abelon	Region Builders
Ashlin	Malouf	Sacramento ACT
Kim	Williams	Sacramento Building Healthy Communities, Hub Director

Board of Education Executive Summary

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Graduation Task Force Update

December 7, 2017



David	Fisher	Sacramento City Teachers Association
Robert	Dugan	Sacramento Metro Chamber Senior Vice President, Public Policy & Economic Development
Angel Marie	Garcia	SCUSD's Community Advisory Committee Representative
Sarah	Nguyen	SCUSD Student Board Member
Michael	Fry	United Professional Educators
Jim	Keddy	Youth Forward

The task force convened on September 20th with the charge of developing a set of rigorous recommendations for the Superintendent by December 2017 that will guide district policy and practice and lead to improvements in graduation rates where all students are fully prepared for any postsecondary option they may choose. To date the committee has met eight times in preparation for the December 7th board meeting.

Below is a summary of the task force meetings and key topics addressed:

Meeting Date	Topics	Speakers
August 31, 2017	Call to Action	Superintendent and Board of Education
September 20, 2017	Dropout Crisis	Russell Rumberger, Ph.D, UC Santa Barbara, California Dropout Research Project
October 3, 2017	Work Teams/Deliberations	
October 17, 2017	Data Work Teams/Deliberations	Jorge Aguilar, Superintendent
October 30, 2017	Work Teams / Data Q & A	
November 6, 2017	Students with Disabilities Student's Voices African Americans Work Teams	Susan Sawyer, California Transition Alliance Sarah Nguyen, Student Board Member & Malissia Bordeaux, Blacks Making a Difference Darryl White, Black Parallel School Board

Board of Education Executive Summary

Academic Office/Continuous Improvement

Graduation Task Force Update

December 7, 2017



November 8, 2017	Foster Youth English Learner Students Impact of Ds and Fs Work Teams	Flojaune G. Cofer, Ph.D, MPH, Public Health Advocates Vanessa Girard, Multilingual Education Director Darryl White, Black Parallel School Board
November 14, 2017	Work Teams / Recommendations	
November 28, 2017	Work Teams / Recommendations	

The task force will continue to meet through the remainder of the 2017-2018 to further refine the recommendations accepted by the Board.

II. Driving Governance:

Per board policy 6146.1 - Because graduation from high school provides students with opportunities for postsecondary education and or employment, the Governing Board desires to prepare each student to obtain a diploma of high school graduation. High Graduation represents an important life achievement for the student, family and community. America's Promise Alliance has done extensive work on the importance of high school graduation. Below are several reasons why high school graduation matters:

- High school graduates are more likely to be employed, make higher taxable income, and aid in job generation.
- High school graduates earn a national average of \$8,000 more annually compared to high school dropouts.
- High school graduates are less likely to engage in criminal behavior or require social services.
- High school graduates have better health and longer life expectancy.
- High school graduates are more likely to vote. During the 2012 presidential election, 4 percent of people who left high school without graduating voted compared to 24 percent of youth with only a high school diploma and 37 percent with a college degree.^[28]
- High school graduates contribute to America's national security because students that leave high school without a diploma are not qualified to serve in the military.
- The nation's economy depends on skilled labor. Business leaders report difficulty in finding enough qualified employees with the skills, training and education to meet their companies' needs.

Board of Education Executive Summary

Academic Office/Continuous Improvement

Graduation Task Force Update

December 7, 2017



The important takeaway is that high school graduation matters in multiple ways. High school graduates have a much higher chance of achieving their personal dreams than high school drop outs. The recommendations of the task force are grounded in this research and understanding and is driven by the district's Equity, Access, and Social Justice guiding principle which calls for students to have an equal opportunity to graduate with the greatest number of choices from the widest array of options

III. Budget:

The budget for this item will be determined by the recommendations of the Graduation Taskforce.

IV. Goals, Objectives and Measures:

Improving graduation rate initiatives are outlined in the district's LCAP and includes items such as adding counselors at the secondary level, a California College Guidance Initiative pilot and College Readiness Block grant initiatives. In addition, as the Graduation Task Force completes its work, several of their recommendations will be adopted during next year's budget process and LCAP revisions.

V. Major Initiatives:

It is important to note that several initiatives are underway with district teams including principals, counselors, registrars and Serna center staff. These initiatives focus on a range of activities including graduation support (e.g. supporting students to get back on track to graduate), college exposure (e.g. targeted UC Merced homecoming trip) and additional efforts to encourage students to see the value of high school graduation. Additional activities will be identified as a part of the Graduation Task Force follow up.

The committee members utilized the framework from the research of Dr. Russel Rumberger as outlined in his seminal work, *Dropping Out: Why Students Drop Out of High School and What Can Be Done About It* and the "U.S. Department of Education, Institute of Education Sciences panel that produced the *Dropout Prevention Practice Guide* (2008 and 2017). The committee organized into three groups which focused on 6 critical areas outlined in this research literature namely:

- Academics and Low Aspirations
- Attendance and Mobility
- Misbehavior and Retention

The draft recommendations are organized around these key areas and are attached with this board agenda item. Staff is continuing to review the recommendations in preparation for the December 7th board meeting and so draft recommendation language may be modified prior to the board meeting as appropriate.

Board of Education Executive Summary

Academic Office/Continuous Improvement

Graduation Task Force Update

December 7, 2017



Key draft graduation taskforce recommendation themes include:

- Build consistent structures and routines
- Create monitoring systems
- Implement systems approach with a focus on continuously assessing what works and what does not (e.g. fidelity of implementation, student achievement outcomes)
- Foster a shared responsibility for student outcomes
- Align professional learning for adults designed to accelerate all student learning and achievement with appropriate accountability indicators and sufficient support to achieve established targets
- Build conditions of success for existing practices (e.g. Positive Behavior Interventions and Supports, Restorative Practices, Standards Implementation, Parent Teacher Home Visit Project)

Over the next several weeks, staff will be evaluating each draft recommendation utilizing a best practice implementation rubric. The key components of this rubric include:

- Needs Assessment
- Organizational Fit and Readiness
- Resource Requirements
- Evidence of Impact
- Capacity to Implement

VI. Results:

It is important to note that the Sacramento City Unified school district graduation rate trend data has remained inconsistent year over year and there are significant subgroup gaps. While it is important to focus on the long-term aspiration of graduating all students college and career ready, it is critical to “see” the current reality. The chart below provides an overview of the district and subgroup graduation trends. The key takeaway is that the district has an important opportunity to accelerate graduation results for almost every subgroup.

School Year	District	Hispanic	Asian	African American	White	English Learner	Special Education
2015-2016	81.4%	77.8%	91.1%	72.3%	85.6%	73.8%	57.3%
2014-2015	80.3%	76.9%	89.5%	69.0%	82.3%	72.9%	57.5%
2013-2014	85.0%	82.1%	90.8%	73.3%	90.8%	77.7%	66.5%
2012-2013	85.3%	83.1%	90.3%	76.2%	89.1%	78.3%	70.0%
2011-2012	79.9%	75.2%	89.3%	70.4%	79.3%	75.4%	63.4%

Board of Education Executive Summary

Academic Office/Continuous Improvement

Graduation Task Force Update

December 7, 2017



The Graduation Task Force's recommendations will be considered in light of these data and the Board will identify key recommendations that they will prioritize for the 2018-2019 school year, as it pertains to budget and governance, as a lever in improving the graduation outcomes the district is currently producing.

VII. Lessons Learned/Next Steps:

After the December 7th board meeting, there are several action steps to be completed by district staff and the Graduation Task Force which will be meeting regularly during the Winter/Spring.

These steps include:

- Conduct a detailed recommendation analysis and cost estimation
- Determine base vs. incremental cost implications
- Decide whether to pilot versus scale recommendations
- Complete additional research as appropriate in better understanding or costing recommendations
- Propose 2018-2019 budget considerations
- Develop and implement a communication plan with stakeholders
- Set ongoing update process with board and community

**Sacramento City Unified School District
Graduation Task Force
Preliminary Recommendations as of November 28, 2017**

Predictor	#	Recommendation
Academic Low Aspirations	1	District will identify a stakeholder task force to include all stakeholders, SCTA, UPE SEIU, Representatives from Human Resources, etc. to define a “Strong Culture of Teaching and Learning.” They will also define criteria for what a quality school looks like, identify components of excellent teaching and learning and procure models of excellent teaching and learning to serve as a baseline to develop future professional development (PD) to improve teaching and learning districtwide. See attachment A. (LCAP, SPSA)
Academic Low Aspirations	2	District will identify and implement several staff (administrators, teachers, support staff, etc.) development pathways (e.g. web-based, collaborative time, etc.) that allow school sites the ability to shape and identify training for staff to embrace the new culture. (may require negotiations)
Academic Low Aspirations	3	School Site Resource (e.g. web-based, paper, etc.) will be developed to assist sites in obtaining resources for their unique needs as they move in sync with a culture of strong teaching and learning.
Academic Low Aspirations	4	Develop new monitoring, assessment, and accountability techniques for district initiatives, goals and objectives to ensure programs and activities are being developed and implemented as promise at the site and district levels. Assess impact on adult practice as well as student learning.
Academic Low Aspirations	5	Under the cultural banner of teaching and learning, all teachers will participate in learning about race, gender, disability etc.) to include the elements of culturally responsive instruction and using the 7 tenets in their classrooms. (See number 2). Possible use of an in-house strategy that expands to all instructional staff. Use existing resources and expertise. Develop, implement, and monitor PD in the areas of: 1) integrating culturally responsive teaching into the classroom with monitoring, 2) using an asset based instructional model rather than a deficit model, 3) integrating restorative consequences in classroom discipline, and trauma informed care along with a continuous system of improvement where everyone is accountable.
Academic Low Aspirations	6	FAIR Act implementation
Academic Low Aspirations	7	District personnel will learn to use Racial Impact Statements to ensure equitable outcomes in all plan development and implementation at district offices and school sites to reduce implicit bias. (see Attachment D) (Will need a business process to ensure that it is used (Connect to #4 by including “impact statement”)
Academic Low Aspirations	8	Superintendent will create a stakeholder taskforce to redefine what effective assessment looks like in our School District, review districts grading policies to eliminate the Zero in Grading and train teachers to use alternative methods of assessment that informs instruction.
Academic Low Aspirations	9	Superintendent will reinstitute the Whole Child Resolution No: 2789 and establish a task force to develop Administrative Regulations that allows schools sites to develop their own behavior management activities unique to their schools where all stakeholders participate in plan development, assessment and accountability plans. See Attachment B.
Academic Low Aspirations	10	School sites will assess school climate annually utilizing an agreed upon assessment instrument where results are reviewed and areas needing improvement are included in the Single Plan for Student Achievement (SPSA)

**Sacramento City Unified School District
Graduation Task Force
Preliminary Recommendations as of November 28, 2017**

Academic Low Aspirations	11	Add improved and increased PD opportunities for teachers to improve relationships with students to create mutual trust and respect where consequences are restorative rather than punitive to enhance and improve classroom instruction. SPARK does not work here because too much of it is based on a "student deficit model." See Accountability contract in Attachment C." (Classroom Management), Culturally Responsive Rituals and Routines). Agreements/Contracts such as the one Malissia shared that establish expectations for adults as well as students.
Academic Low Aspirations	12	Enable school sites to improve student scheduling through the use of block schedules and advisory so that all students receive services where career pathway advice begins in middle school. All pathways must be equitable and include modular/block scheduling, after school and summer school options. (See recommendation about transition planning in another section)
Academic Low Aspirations	13	Various pathways to graduation, relevance to life after high school (see retention 9, 10, and 12) as of 11/28/17 meeting
Academic Low Aspirations	14	Determine diploma vs certificate for students with disabilities after Middle School
Academic Low Aspirations	15	Connectivity *School climate *Relevancy *Culturally responsive instruction (Fair Education Act) *Student lounge, clothes closet, hygienic support (i.e. washing facilities and resources), school campuses *Parent support - translation services *Leadership opportunities for students - trusted adults!
Academic Low Aspirations	16	See also Climate item 1. Also Attendance 10, 11, 21,
Academic Low Aspirations	17	Integrate K-6 primary and intermediate SDC programs so that students matriculate through grade levels and stay on the same campuses rather than moving to multiple campuses. Continuity in location best meets their continuing and changing needs. (mobility)
Attendance	1	Increase Parent Teacher Home Visit (PTHV) and school sites (including Preschool) through additional funding. Increase funding for current 39 schools with PTHV by January, 2018. Begin PTHV for 5 more schools beginning September, 2018.
Attendance	2	Review and Improve Elementary School Attendance Protocols to ensure early intervention. Too much lag time between issue identification and Action! SART - SARB process takes all year *Increase number of personnel who directly deal with issue in a timely manner.
Attendance	3	Revisit scope of responsibilities AND standardize the role of key campus staff (Attendance clerks, community liaisons, counselors) to better coordinate community resources for students/families on campus. <i>(This should be right under #2)</i>
Attendance	4	Increase funding to ensure that there is a nurse at every school.
Attendance	5	Review the quality of district's pre-school programs to ensure kindergarten readiness.
Attendance	6	Look at more personal and positive ways to reach out to parents (at sites).
Attendance	7	Utilize attendance improvement programs, such as Attendance Works at Leataata Floyd, that educate school, parents, students, community and all stakeholders about the importance of attendance.
Attendance	8	Attach/provide community resources such as mental health, Food Bank, transportation to the SART attendance letters from the district.
Attendance	9	Increase mental health resources for students/community at each campus.
Attendance	10	Expand Advisory Period/Homeroom to all secondary school sites to foster positive relationships, communication and trust to increase attendance and address other issues.
Attendance	11	Research a student leadership/peer leadership program to improve attendance.
Attendance	12	Implement regular "debriefs," including staff-staff and staff-student, in the middle and high school levels which can lead to follow-up and intervention.
Attendance	13	Increase the number of quality universal pre-school sites and available seats for students.

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Attendance	14	Provide professional development (PD) for all teachers in state and federal Pre-School Programs
Attendance	15	Provide training to staff with respect to ACES (Adverse Childhood Experience)
Attendance	16	Newcomer Academy for newly arrived beginning English learners to become acclimated with the American educational system and attendance process.
Mobility	1	Eliminate permit process to allow students who moved to stay in their home school for the duration of the school year.
Mobility	2	Develop a strategic plan to address the needs of students and families in high mobility, low attendance feeder school pattern (elementary-middle school-high school).
Misbehavior	1	Implement Restorative Justice practices in a more defined and systematic manner across the entire system such that it is visible and transparent; Parents need information to understand it and how it will help students. Training for all teachers, properly resourced trainings with support; targeted efforts by teachers to engage students. Clear plan to target schools of greatest need in a pilot, then, roll out. Must be connected to graduation rate via data.
Misbehavior	2	Analyze suspension and behavioral data to look at data by student group (ethnic, demographic) and gender in order to focus on the schools with disproportionate representation in discipline. Research what needs arise by school, ethnicity, gender, sexual orientation to focus resources.
Misbehavior	4	Communication barriers need to be addressed especially with respect to student misbehavior; translation (interpreter) need to be present. Focus on hiring at each site at least one bilingual staff member and other staff that reflect the language diversity of the school district. Suspension forms need to be in primary language.
Misbehavior	5	Stop academic punishment for misconduct (ex. 0 grade) when student is 'suspended' (Question: Are teachers required to provide work or is it optional? If so, why?)
Misbehavior	6	Train adults (staff, teachers, resource officers, parents and students) to react differently: to listen, to understand, to respect in the face of student misbehavior. Targeted toward schools with populations identified by data as "high need" by cross referencing behavioral data with sub groups.
Misbehavior	7	Train on Positive Behavioral Interventions and Supports before or in conjunction with Restorative Justice to ensure more effective implementation.
Misbehavior	8	Dig deeper to learn root causes of misbehavior: refer to #6.
Retention	1	Elementary level summer school to target all students with a focus on reading--all students reading at grade level by the end of grade 3 or beginning of grade 4.
Retention	2	Early identification and intervention of/for students experiencing academic issues before retention is determined to be the best option for the student.
Retention	3	Research implementation and effectiveness of Block scheduling to provide students with greater options with respect to credit recovery and course options.
Retention	4	Determine diploma vs certificate for students with disabilities after Middle School
Retention	5	Connecting classwork to life after school
Retention	6	Start transition plans for students with disabilities in Middle School
Retention	7	Reform Middle Schools
Retention	8	System-wide approach for EL's (per Vanessa G. recommendations)
Retention	9	Require PD for English Language Development (ELD) & English Learner support for all teachers



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 8.3

Meeting Date: December 7, 2017

Subject: Approve Annual Organizational Meeting of the Board of Education

- **Election of Officers:**

The Board shall elect a President, Vice President, and Second Vice President

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Board of Education

Recommendation: Approve Thursday, December 7, 2017 as the Board of Education Organizational Meeting.

Background/Rationale: Under the provisions of Education Code § 35143, the Board of Education is required to set an annual organizational meeting “within a 15-day period that commences with the date upon which a governing board member elected at that election takes office. Organizational meetings in years in which no such regular election for governing Board members is conducted shall be held during the same 15-day period on the calendar.” The Board shall elect a President, Vice President, and Second Vice President. The Vice President also serves as the Clerk of the Board.

Financial Considerations: None

LCAP Goal(s): College, Career and Life Ready Graduates; Safe, Emotionally Healthy and Engaged Students; Family and Community Empowerment; Operational Excellence

Documents Attached:

None

Estimated Time of Presentation: 5 minutes

Submitted by: Jorge A. Aguilar, Superintendent

Approved by: Jorge A. Aguilar, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 8.4

Meeting Date: December 7, 2017

Subject: Approve AB 1200 Disclosure Cost and Approval of the Tentative Agreement with Bargaining Unit, Sacramento City Teachers' Association (SCTA)

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Human Resource Services

Recommendation: Approve AB 1200 Disclosure of Cost and Approval of the Tentative Agreement with Bargaining Unit, Sacramento City Teachers Association (SCTA).

Background/Rationale: Government Code section 3547.5 requires public school districts to provide, at a meeting of their governing boards, with a summary and costs of negotiated agreements with exclusive representatives before they are implemented. A format for such disclosures has been established by the Superintendent of Public Instruction. The disclosures for each tentative agreement, referenced below, are attached.

Financial Considerations: See attachment A

LCAP Goal(s): Safe, Emotionally Healthy and Engaged Students

Documents Attached:

1. Executive Summary (To be provided at the Board meeting)
2. Attachment A - Sacramento County Office of Education – Public Disclosure of Collective Bargaining Agreements (To be provided at the Board meeting)
3. Attachment B -Tentative Agreements (To be provided at the Board meeting)

Estimated Time of Presentation: 10 minutes

Submitted by: Cancy McArn, Chief Human Resources Officer
Gerardo Castillo, Chief Business Officer

Approved by: Jorge A. Aguilar, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 8.5

Meeting Date: December 7, 2017

Subject: Consider Resolution No. 2974 and 2975: Renewal Charter Petition for Sol Aureus College Preparatory

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading
- Conference/Action
- Action
- Public Hearing

Division: Academic Office

Recommendation: To take action to approve or deny the Renewal Charter Petition for Sol Aureus College Preparatory.

Background/Rationale: Sacramento City Unified School District received Sol Aureus College Preparatory's renewal charter petition on September 8, 2017. (Charter petition expiration date: June 30, 2018) District staff met with Sol Aureus College Preparatory for a capacity interview on September 20, 2017 and conducted a comprehensive review of the initial charter petition and related submissions. The Governing Board held a public hearing in accordance with Education Code Section 47605 (b) and 47607 (a) (2) to consider the level of support for the renewal charter petition of Sol Aureus College Preparatory on September 21, 2017. The staff's analysis will be presented for Board Action on December 7, 2017.

Financial Considerations: The financial considerations are outlined within the Executive Summary.

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Executive Summary
2. Resolutions 2974 and 2975
3. Charter Petition (Proposed): <http://www.scusd.edu/charter-petitions>
4. Revised Charter Petition (Proposed): <http://www.scusd.edu/charter-petitions>
5. Appendices A-P (Proposed): <http://www.scusd.edu/charter-petitions>
6. Revised Appendix Q (Proposed): <http://www.scusd.edu/charter-petitions>

Estimated Time of Presentation: 10 minutes

Submitted by: Iris Taylor, Chief Academic Officer
Jack Kraemer, Innovative Schools and
Charter Oversight, Director

Approved by: Jorge A. Aguilar, Superintendent

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Consider Resolution No. 2974 and 2975: Renewal Charter Petition for Sol Aureus College Preparatory
December 7, 2017



I. OVERVIEW / HISTORY

Action Proposed:

On September 8, 2017, the Sacramento City Unified School District (“District”) received a renewal charter petition (“Renewal Petition”) from Sol Aureus College Preparatory (“Sol Aureus” or “Charter School”), an independent public charter school of the District, seeking renewal of its charter for a five year period, from July 1, 2018 through June 30, 2023.

District Staff recommends that Sacramento City Unified School District Board of Education (“Board”) conference and take action to approve or deny the Renewal Petition under the California Charter Schools Act, with due consideration of the findings in this Report.

History:

Sol Aureus is a charter school serving students in grades kindergarten through 8th grade, operated by Sol Aureus College Preparatory, a California nonprofit corporation. The Charter School is located at 6620 Gloria Drive, Sacramento, California on District-owned property. As of the 2016-2017 school year, Sol Aureus enrolled 330 students.

The District originally approved the Charter School’s charter on March 3, 2003, for a term of five years, beginning on July 1, 2003 and expiring on June 30, 2008. Since that time, the Charter School’s charter has been renewed twice, and is now set to expire on June 30, 2018. Pursuant to Education Code section 47605, subdivision (b), a public hearing was held on September 21, 2017, to consider the level of support for the renewal of the Charter School’s charter.

After reviewing the Renewal Petition, District Staff provided Sol Aureus with a letter, dated October 23, 2017, identifying a number of recommended revisions, updates and/or clarifications to the Renewal Petition. In response, the Charter School submitted a revised Renewal Petition and additional information to the District addressing District Staff’s concerns and recommendations. This Report sets forth findings based upon a review by District Staff and legal counsel of the initial Renewal Petition as well as the revised Renewal Petition and supplemental information submitted to the District by Petitioner.

II. DRIVING GOVERNANCE

A. Academic Performance Criteria

As a prerequisite to the renewal process, the Charter School must provide documentation with its Renewal Petition showing that the Charter School has satisfied at least one of the following

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Consider Resolution No. 2974 and 2975: Renewal Charter Petition for Sol Aureus College Preparatory
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academic performance criteria specified in Education Code section 47607, subdivision (b) (5) CCR § 11966.4(a)(1.):

1. That the Charter School has attained its Academic Performance Index (API) growth target in the prior year or in two of the last three years, both schoolwide and for all groups of pupils served by the Charter School; or
2. That the Charter School ranked in deciles 4 to 10, inclusive, on the API in the prior year or in two of the last three years; or
3. That the Charter School ranked in deciles 4 to 10, inclusive, on the API for a demographically comparable school in the prior year or in two of the last three years; or
4. That the District determines that the academic performance of the Charter School is at least equal to the academic performance of the public schools that the Charter School pupils would otherwise have been required to attend, as well as the academic performance of the schools in the school district in which the Charter School is located, taking into account the composition of the pupil population that is served at the Charter School.

Education Code sections 52052(e)(2)(F) and 52052(e)(4) provide three alternatives to be used by schools and school districts that, because of the suspension of the majority of the California Standards Tests in 2013-2014, do not have a API calculated for years beyond 2013-2014. Those alternatives are: (1) the most recent API calculation; (2) an average of the three most recent annual API calculations; or (3) an alternative measure that shows increases in pupil academic achievement for all groups of pupils school-wide and among significant student groups.

B. Review Process for Renewal Petition; Grounds for Denial

The Board of Education may deny a renewal petition if the charter school fails to meet the minimum standard for renewal, or if the Board of Education finds that:

- 1) The charter school presents an unsound educational program for students during the term of its renewal charter; or
- 2) The charter school is demonstrably unlikely to successfully implement the program set forth in the renewal petition; or
- 3) The renewal petition does not contain the necessary affirmations; or

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- 4) The renewal petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purpose of Chapter 10.7 of Division 4 of Title 1 of the Government Code; or
- 5) Where changes to the charter school's operations are proposed, the renewal petition does not contain reasonably comprehensive descriptions of the 15 required elements set forth in the Charter Schools Act.

If the Board of Education denies the Renewal Petition, the Board must adopt written findings of facts based on any of the above mentioned criteria or standards. In addition, the District "shall consider increases in pupil academic achievement for all groups of pupils served by the charter school as the most important factor in determining whether to grant a charter renewal." Ed. Code § 47607(a)(3)(A). The Board must also consider "the past performance of the school's academics, finances, and operation in evaluating the likelihood of future success, along with future plans for improvement if any." (5 CCR § 11966.4(b)(1))

Charter school petitions are also required to include discussion of the impact on the chartering district, including, the facilities to be utilized by a proposed charter school, the manner in which administrative services will be provided, potential civil liabilities for the school district, and a three year projected operational budget and cash flow. (Ed Code, § 47605, subd. (g)).

A charter may be renewed an unlimited number of times; however, each renewal must be for exactly five years. (Ed. Code, § 47607). If a school district fails to make written factual findings to support a denial within 60 days of the district's receipt of a petition, the charter school's petition is automatically renewed. (5 CCR, §11966.4(c).)

Results of Petition Review (Findings of Fact Determinations):

A. Academic Performance Criteria Met by Charter School

Petitioner provides data in the Renewal Petition demonstrating that the Charter School has met at least three of the statutory prerequisite criteria for renewal set forth in Education Code section 47607, subdivision (b).

With respect to *Criterion 1* (Ed. Code, § 47607(b)(1)), the Renewal Petition lists the following API scores for the Charter School: 834 (2010-2011); 864 (2011-2012); 846 (2012-2013); and 849 (2013-2014). The Renewal Petition and data retrieved from the California Department of Education ("CDE") website indicate that these API scores give the Charter School a weighted three-year average API of 850. (Renewal Petition, pp. 10, 54) With regard to student subgroups,

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Petitioner states that in 2013-2014, the Charter School posted an API of 814 for Black or African American students, 900 for Hispanic or Latino students, and 830 for socioeconomically disadvantaged students. However, these figures differ slightly from results listed on page 5 of the Renewal Petition. (Renewal Petition, pp. 5, 10) Data retrieved from the CDE website confirms that the Charter School met its growth target for years 2009-2010 through 2012-2013, thus supporting the Charter School's assertion that it has met statutory *Criterion 1*.

Data presented in the Renewal Petition also indicates that the Charter School has met *Criterion 2* (Ed. Code, § 47607(b)(2)), in that it was ranked in Decile 8 on the API in 2010-2011 and 2011-2012 and in Decile 7 in 2012-2013 and 2013-2014. Sol Aureus also meets *Criterion 3* (Ed. Code, § 47607(b)(3)), as it received a "similar schools" API ranking of 10 for years 2011-2012, 2012-2013, and 2013-2014. (Renewal Petition, pp. 10, 54.)

B. Increases in Pupil Academic Achievement

As discussed above, the Board "shall consider increases in pupil academic achievement for all groups of pupils served by the charter school as the most important factor in determining whether to grant a charter renewal." Ed. Code § 47607(a)(3)(A). Review of the Charter School's academic achievement, both schoolwide and by pupil subgroup shows that the results are generally favorable, with some increases in academic achievement for Hispanic or Latino students, English Learners, and Asian students, but also decreases in academic performance for African American students. While the overall academic performance of Sol Aureus pupils is generally trending up, District Staff will continue to monitor the Charter School's performance closely over the course of the charter term, with an expectation of further increases in academic achievement schoolwide and across all pupil subgroups.

1. Schoolwide Academic Achievement

The Renewal Petition includes data from the 2014-2015 CAASPP Smarter Balanced assessments ("SBAC"), indicating that schoolwide, 32% of Sol Aureus students in grades 3 through 8 met or exceeded standards for ELA and 33% met or exceeded standards for Math. (Renewal Petition, pp. 53-54).

The Charter School's schoolwide achievement on the 2015-2016 CAASPP Smarter Balanced assessments ("SBAC"), increased, with 40% of Sol Aureus students in grades 3 through 8 meeting or exceeding standards for ELA and 34% meeting or exceeding standards for Math. (Renewal Petition, pp. 53-54)

Data retrieved from the CDE website shows that for the 2016-2017 CAASPP SBAC assessments, schoolwide, 34.64% of Sol Aureus third to 8th grade students met or exceeded

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standards for ELA and 39.11% met or exceeded standards for Math. When compared to SCUSD third through 8th grade students, the Charter School's 3rd through 8th grade students attained higher overall levels of achievement in Math (39.11% as compared to 31.46%) and lower overall levels of achievement in ELA (35.00% as compared to 39.41%).

2. Academic Achievement by Subgroup

The revised Renewal Petition indicates that the percentage of African American students meeting or exceeding standards declined somewhat from 2014-2015 to 2015-2016 in both ELA and Math (from 36% to 33% in ELA and from 36% to 34% in Math) and declined further in 2016-2017 for ELA to 19%. No 2016-2017 SBAC scores in Math for African American students were included in the revised Renewal Petition. (Renewal Petition, p, 53-54)

From 2014-2015 to 2015-2016, the percentage of Hispanic or Latino students meeting or exceeding standards increased in ELA from 19% to 33% and remained at 30% in Math for both testing periods. The percentage of Hispanic or Latino students meeting or exceeding standards in ELA in 2016-2017 increased to 40%. No 2016-2017 SBAC scores in Math for Hispanic or Latino students were included in the revised Renewal Petition. (Renewal Petition, pp. 53-54)

The percentage of EL students meeting or exceeding standards increased in ELA from 7% to 16% from 2014-2015 to 2015-2016, and declined from 14% to 8% in Math. The percentage of EL students meeting or exceeding standards in ELA in 2016-2017 further increased to 42.50%. No 2016-2017 SBAC scores in Math or ELA for EL students were included in the revised Renewal Petition. (Renewal Petition, pp. 53-54)

From 2014-2015 to 2015-2016, the percentage of Asian students meeting or exceeding standards increased in both ELA and Math (from 35% to 47% in ELA and from 24% to 43% in Math.) The percentage of Asian students meeting or exceeding standards in ELA in 2016-2017 increased to 63%. No 2016-2017 SBAC scores in Math for Asian students were included in the revised Renewal Petition. (Renewal Petition, pp. 53-54.)

C. District Staff Review of Renewal Petition

District Staff reviewed the following elements in the originally-submitted Renewal Petition:

- A) Educational Program
- B) Measurable Student Outcomes
- C) Assessment of Measurable Outcome Goals
- D) Governance and Legal Issues
- E) Employee Qualifications

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- F) Health and Safety Procedures
- G) Means to Achieve a Racial and Ethnic Balance
- H) Admissions Requirements
- I) Financial and Programmatic Audit
- J) Student Discipline, Pupil Suspension and Expulsion Procedures
- K) Retirement System
- L) Attendance Alternatives
- M) Description of Employee Rights
- N) Dispute Resolution Process, Oversight, Reporting and Renewal
- O) Labor Relations
- P) School Closure Procedures

District Staff also reviewed the impact on the District as described in the original Renewal Petition.

Following its review of the originally-submitted Renewal Petition, District Staff recommended revisions and additional information to improve the Renewal Petition. Specifically, District Staff noted deficiencies or incomplete information regarding the following: (1) the Charter School's projected growth and current enrollment, and the impact of that growth on the Charter School's budget and planning for facilities, staffing, materials and equipment; (2) insufficient and inaccurate cash-flow summaries and analyses; (3) failure of the Renewal Petition and the Amended Bylaws to state that the Charter School's employees and board members will be bound by applicable conflict of interest laws, such as the Political Reform Act (Gov. Code, § 81000 *et seq.*); (4) lack of information regarding board member training regarding conflicts of interest; and (5) the inclusion of "contractual" language in the Governance section of the Renewal Petition.

As noted above, Petitioner submitted a revised Renewal Petition and supplemental information to the District addressing most of the concerns identified in the District's letter. The changes made to the original Renewal Petition are noted on page 2 of the Charter School's revised Renewal Petition.

Specifically, the Renewal Petition has been revised to include additional information and data regarding the Charter School's projected growth and enrollment. (Renewal Petition, pp. 8, 49, 92) Petitioner also submitted cash-flow projections and revised budget and assumptions data; however, it is not clear if all of the budget documents have been adequately updated to reflect the impact of the Charter School's projected growth and enrollment on its planning for staffing, materials, and equipment. For example, the cost for books and supplies listed in the updated budget remains flat for years 2018-2019 through 2022-2023. As noted in the District's letter to Sol Aureus, this does not indicate realistic forecasting of the Charter School's expenses,

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particularly in light of anticipated enrollment increases. Similarly, estimated facility costs remain the same for all five years of the charter, despite expected growth.

The Governance section of the Renewal Petition has been revised to include an updated organizational chart. (Renewal Petition, p. 58) However, Petitioner has not included language in the revised Renewal Petition stating that the Charter School’s employees and board members will be bound by applicable conflict of interest laws, such as the Political Reform Act (Gov. Code, § 81000 *et seq.*). Instead, the Renewal Petition states that “Board members are to require [sic] sign a conflict of interest statement annually.” (Renewal Petition, p. 60) The Charter School’s November 8, 2107, cover letter does not clarify this concern, and simply notes that the Charter School’s board “works diligently to comply with all required government laws and regulations” and that “[e]ach member signs a conflict of interest.” The cover letter also notes that Petitioner is unable to amend the Bylaws but that “all concerns will be presented to S.A.C. Prep’s Board of Directors for review and consideration.” With regard to training regarding conflicts of interest, the revised Renewal Petition states: “Governance training occurs as needed as a Board retreat held annually.” (Renewal Petition, p. 60)

Petitioner’s letter also states that “[a]ny language that appears contractual in nature has been reviewed, and/or amended.”

Based on the results of the District Staff’s review of the initial and revised Renewal Petitions, and the supplemental information submitted by Petitioner, District Staff has concluded that all of the required elements are reasonably comprehensive individually and collectively. As discussed above, District Staff has also concluded that Sol Aureus meets the prerequisite statutory requirements for renewal set forth in Education Code section 47607, subdivision (b).

III. BUDGET

State income and various other income sources to the District are reduced when students living in District boundaries enroll at a charter school. Under Education Code section 47604, subdivision (c), a school district that grants a charter to a charter school to be operated by, or as, a nonprofit public benefit corporation is not held liable for the charter school’s debts or obligations as long as the school district complies with all oversight responsibilities. The District will continue to have monitoring and oversight responsibility for charter school finances, as specified in the Charter Schools Act.

IV. GOALS, OBJECTIVES, AND MEASURES

Not Applicable.

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V. MAJOR INITIATIVES

Not Applicable.

VI. RESULTS

District Staff recommends that the Board approve Resolution 2974 to approve the Renewal Petition or approve Resolution 2975 to deny the Renewal Petition under the California Charter Schools Act.

VII. LESSONS LEARNED / NEXT STEPS

If the Renewal Petition is approved by the Board, the District, as the charter authorizer, will provide continued oversight by conducting annual visits and programmatic audits to review the Charter School's academic achievement, as well as records of past performance and future plans regarding academics, finances, and operations. Additionally, the District and Sol Aureus College Preparatory will collaborate on the timely submission of the following:

1. Signed Operational Memorandum of Understanding
2. Signed Special Education Memorandum of Understanding
3. Signed Facility Use Agreement

The initial and revised charter petitions are available online at: <http://www.scusd.edu/charter-petitions>

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 2974
RESOLUTION TO APPROVE THE RENEWAL CHARTER PETITION OF
SOL AUREUS COLLEGE PREPARATORY**

WHEREAS, petitioners for Sol Aureus College Preparatory (“Petitioners”) submitted to Sacramento City Unified School District (“District”) a renewal charter petition (“Petition”), dated September 8, 2017; and

WHEREAS, the District’s Governing Board held a public hearing on September 21, 2017 and took board action on December 7, 2017; and

WHEREAS, the Governing Board has considered the level of public support for Sol Aureus College Preparatory and has reviewed the Petition, including all supporting documentation; and

WHEREAS, in reviewing the Petition, the Governing Board has been guided by the intent of the California Legislature that charter schools are and should become an integral part of the California educational system and that establishment of charter schools should be encouraged; and

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School District Board of Education hereby approves the Petition of Sol Aureus College Preparatory.

BE IT FURTHER RESOLVED the term of the charter shall be for five (5) years, beginning on July 1, 2018 and expiring June 30, 2023.

BE IT FURTHER RESOLVED that the Petition approval is conditional upon signed Memorandums of Understanding for Operations and Special Education by Petitioners and District no later than March 1, 2018.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 7th day of December, 2017, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____
ATTESTED TO:

Jorge A. Aguilar
Secretary of the Board of Education

Jay Hansen
President of the Board of Education

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 2975**

**RESOLUTION TO DENY THE INITIAL CHARTER PETITION OF GATEWAY COMMUNITY
CHARTERS: SACRAMENTO ACADEMIC AND VOCATIONAL ACADEMY-SCUSD**

WHEREAS, petitioners for Sol Aureus College Preparatory (“Petitioners”) submitted to Sacramento City Unified School District (“District”) a renewal charter petition (“Petition”), dated September 8, 2017; and

WHEREAS, the District’s Governing Board held a public hearing on September 21, 2017 and took board action on December 7, 2017; and

WHEREAS, the Governing Board has considered the level of public support for Sol Aureus College Preparatory and has reviewed the Petition, including all supporting documentation; and

WHEREAS, in reviewing the Petition, the Governing Board has been guided by the intent of the California Legislature that charter schools are and should become an integral part of the California educational system and that establishment of charter schools should be encouraged;

WHEREAS, the District staff reviewed and analyzed the Petition and supporting documents for legal, programmatic, and fiscal sufficiency;

NOW, THEREFORE, BE IT RESOLVED that the Petition is hereby denied.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 7th day of December, 2017, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

ATTESTED TO:

Jorge A. Aguilar
Secretary of the Board of Education

Jay Hansen
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 8.6

Meeting Date: December 7, 2017

Subject: Consider Resolution No. 2976 and 2977: Initial Charter Petition for Success Skills, Inc.: NorCal Trade and Tech

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading
- Conference/Action
- Action
- Public Hearing

Division: Academic Office

Recommendation: To take action to approve or deny the Initial Charter Petition for Success Skills, Inc.: NorCal Trade and Tech

Background/Rationale: Sacramento City Unified School District received Success Skills, Inc.: NorCal Trade and Tech's initial charter petition on October 17, 2017. District staff met with NorCal Trade and Tech for a capacity interview on November 1, 2017 and conducted a comprehensive review of the initial charter petition and related submissions. The Governing Board held a public hearing in accordance with Education Code Section 47605 (b) to consider the level of support for the initial charter petition of NorCal Trade and Tech on November 16, 2017. The staff's analysis will be presented for Board Action on December 7, 2017.

Financial Considerations: The financial considerations are outlined within the Executive Summary.

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Executive Summary
2. Resolutions 2976 and 2977
3. Charter Petition (Proposed): <http://www.scusd.edu/charter-petitions>
4. Appendices (Proposed): <http://www.scusd.edu/charter-petitions>

Estimated Time of Presentation: 10 minutes

Submitted by: Iris Taylor, Chief Academic Officer
Jack Kraemer, Innovative Schools and
Charter Oversight, Director

Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Academic Office

Approve Resolution No. 2976 and 2977: Initial Charter Petition for Success Skills, Inc.: NorCal Trade and Tech
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I. OVERVIEW / HISTORY

Action Proposed:

Sacramento City Unified School District (“District”) Staff and legal counsel have reviewed the charter petition (“Petition”) submitted by Success Skills Inc. (“SSI”), a 501(c)(3) non-profit organization (“Petitioner”), proposing the creation of NorCal Trade and Tech (“NTT” or “Charter School”). After careful review, District Staff have identified a number of concerns within the Petition, including, but not limited to, the Charter School’s educational plan, finances, facilities, and governance, which are set forth in this report. As a result, District Staff believe deficiencies in the Petition could warrant a denial of the Petition on the following grounds, pursuant to Education Code section 47605:

1. The petitioner is demonstrably unlikely to successfully implement the program set forth in the petition.
2. The petition does not contain reasonably comprehensive descriptions of certain required elements set forth in Education Code section 47605, subdivisions (b)(5)(A- O).

In order to deny a Petition on the grounds set forth above, Education Code section 47605, subdivision (b) requires the Governing Board to make “written factual findings, specific to the particular Petition, setting forth specific facts to support one or more” of the grounds for denying the charter. Therefore, if the District Board determines it will deny this Petition, District Staff recommend that the Board adopt the proposed findings of fact, set forth below, as its own findings.

History:

On or about October 17, 2017, the District received an Initial Petition proposing the creation of the Charter School by SSI. The District held a public hearing on November 16, 2017, so that the District’s Governing Board (“Board”) could consider the “level of support for the petition by teachers employed by the district, other employees of the district, and parents.” (Ed. Code § 47605, subd. (b).)

While SSI has not previously operated a charter school, over the last decade, it has served veterans and disabled adults through career education. (Petition, p. 14.) The Petitioner proposes to establish a charter school to primarily serve adults for high school completion, and adult elementary programs, including adult basic education and English language development. (Petition, p. 8.) The Petitioner states, “NORCAL Trade and Tech will help adults to learn both the basic academic skills and knowledge necessary to survive in the 21st century, as well as the

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vocational skills necessary to earn a livable wage.” (Petition, p. 15.) Petitioner proposes to initially offer a truck and bus driving training program, and will later offer programs for auto body repair, diesel mechanics, building, and construction. (Petition, p. 21.) In addition to the educational and technical programs mentioned, NTT states they will provide services to students through partnerships with Workforce Innovation and Opportunity Act (“WIOA”) providers. (Petition, p. 50.)

Petitioner desires to locate the proposed charter school on District property at 24th and Florin in South Sacramento. (Petition, p. 15.) During the 2018-2019 school year, the Petitioner hopes to enroll two hundred (200) students, while increasing enrollment by two hundred (200) students each subsequent school year. (Petition, p.15.) Petitioner estimates a total enrollment of one thousand (1,000) students by the 2022-2023 school year, its fifth year of operation. (Petition, p. 15.)

II. DRIVING GOVERNANCE

The Charter Schools Act of 1992 (“Act”) governs the creation of charter schools in the State of California. The Act includes Education Code section 47605, subdivision (b), which provides the standards and criteria for petition review, and provides that a school district governing board considering whether to grant a charter petition “shall be guided by the intent of the Legislature that charter schools are and should become an integral part of the California educational system and that establishment of charter schools should be encouraged.” (Ed. Code, § 47605, subd. (b).) Specifically, the governing board may not deny a petition unless it makes written factual findings setting forth specific facts to support one, or more of six findings:

- 1) The charter school presents an unsound educational program for the students to be enrolled in the charter school;
- 2) The petitioner is demonstrably unlikely to successfully implement the program set forth in the petition;
- 3) The petition does not contain the number of signatures prescribed by Education Code section 47605, subdivisions (a)(1)(A) or (a)(1)(B);
- 4) The petition does not contain an affirmation of each of the conditions set forth in Education Code section 47605, subdivision (d), including that the charter school: (1) will be nonsectarian in its admission policies, employment practices and all other operations; (2) will not charge tuition; and (3) will not discriminate against any student on the basis of the characteristics set forth in Education Code section 220;

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- 5) The petition does not contain reasonably comprehensive descriptions of fifteen certain elements in its program and operations as set forth in Education Code section 47605, subdivision (b)(5) (A-O), which describes fifteen separate elements that must be addressed in every petition to establish a charter school. These elements include a description of the School's governance structure, admissions policy, health and safety and student discipline policies; or
- 6) The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purpose of Chapter 10.7 of Division 4 of Title 1 of the Government Code.

Charter school petitions are also required to include discussion of the impact on the chartering district, as well as, the facilities to be utilized by a proposed charter school, the manner in which administrative services will be provided, potential civil liabilities for the school district, and a three year projected operational budget and cash flow. (Ed Code § 47605, subd. (g)).

Results of Petition Review (Findings of Fact Determinations):

The Petition evaluation that follows summarizes the consensus of the District reviewers with respect to the educational program and proposed school operations. The following Findings of Fact, and specific facts in support thereof, have been grouped for convenience under the aforementioned grounds for denial of the Petition. Certain Findings of Fact support more than one ground for denial of the Petition.

A. Petitioner is Demonstrably Unlikely to Successfully Implement the Programs Set Forth in the Petition

When determining whether Petitioner is likely to successfully implement the program described in the Petition, it is the District's practice to evaluate the Petitioner's ability to: demonstrate that it is familiar with the content of the Petition and the requirements of law applicable to the proposed school, present a realistic financial and operational plan, have the necessary background in areas critical to the Charter School's success, or have a plan for securing the services of individuals with the necessary background, including curriculum, instruction, assessment, finance and business management. Based upon the information provided in the Petition, Petitioner is demonstrably unlikely to successfully implement the educational program for the following reasons:

- i. The Petition fails to clearly identify the facilities where the Charter School will locate.

Petitioner's failure to clearly identify the facilities that the Charter School will use illustrates that

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the Petitioner is not in compliance with the law, therefore, is demonstrably unlikely to successfully implement the program set forth in the Petition. California Education Code section 47605, subdivision (a)(1) states, “A charter school may propose to operate at multiple sites within the school district if each location is identified in the charter school petition.” (Underline added.)

Petitioner identifies only one site in the Petition stating, “NTT would like to open at the former SAC City (SCUSD) adult education facility at 24th and Florin in South Sacramento.” (Petition, p. 15.) However, when reviewing the Appendix, Petitioner proposes two resources centers that were never mentioned in the Petition. (Appx., p. 154.) Failure to clearly describe the facilities that the Charter School seeks to operate in the Petition violates the Charter Schools Act, as cited above, and would prevent the successful implementation of the educational program set forth in the Petition. (Ed. Code § 47605(a)(1).)

Additionally, while Petitioner proposes the use of the “former SAC City adult education facility at 24th and Florin in South Sacramento” (Petition, p. 15.), Petitioner did not submit a timely request (which was due November 1, 2017) for facilities with the District in accordance with California Proposition 39. (Ed. Code § 47614.) Therefore, it is not clear that the Charter School will be allotted the facilities where it wants to operate its school. If Petitioner intends to lease the property outside of Proposition 39, this would be done through the District’s surplus property process. (BP 3280.)

ii. The Petitioner Fails to Provide a Clear and Comprehensive Budget

- a. The Petition fails to provide consistent Average Daily Attendance (“ADA”) projections for the proposed Charter School.

Petitioner fails to present consistent ADA figures, which would impact the Petitioner’s budget and cash flow projections.

The Charter School will seek Local Control Funding Formula (“LCFF”) funding, which will be determined by the Charter School’s ADA. ADA is defined as “the total days of student attendance divided by the total days of instruction.”¹ Therefore, lower attendance rates will reduce a school’s funding. The most recently reported ADA figures for the State of California indicate that the average ADA for unified school districts was 94.89% for the 2015-2016 school year.² However, this ADA figure was calculated using educational programs with compulsory

¹ <https://www.cde.ca.gov/ds/fd/ec/currentexpense.asp>

² http://www.sscal.com/fiscal_print.cfm?contentID=21195

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attendance (students who are 5 to 16 years of age). Petitioner's proposed program would serve adults, therefore, would have non-compulsory attendance.

Petitioner states, "In adult-focused charter schools, daily enrollment is lower than average daily attendance due to students not having compulsory attendance combined with life issues that adults face which kids often do not have, such as issues with childcare for the day." (Emphasis added.) (Petition, p. 15.) The Petitioner then establishes an attendance goal of 40%. (Petition, p. 18.) Given that Petitioner estimates an enrollment of 200 students during the first year of operations, a 40% attendance goal would result in an ADA of only 80 students.

However, when reviewing the budget, the Petitioner has based the cash flow projections on an ADA of 90% of the enrollment. (Appx., p. 121.) Therefore, Petitioner is estimating the ADA to be 180 students. Based upon the Petitioner's per pupil LCFF funding estimate of \$9,953.19 per student, for an ADA of 180 students, the LCFF revenues would be \$1,791,574.20. (Appx., p. 122.) However, using the Petitioner's goal of an ADA of only 40% of the enrollment, this would only amount to LCFF revenues of \$796,255.20. These differing ADA projections amount to a difference of \$995,319. These ADA projections would likely result in the Charter School's insolvency.

- b. The Petition fails to present an adequate financial plan for the operation of the proposed Charter School.

In order to successfully implement the educational program set forth in the Petition, the Petitioner should provide a detailed budget that ensures the financial stability of the proposed Charter School.

Petitioner states, "NTT expects to have an Average Daily Attendance of at least 180 students in its first year of operation, which will generate at least \$1,411,953 of revenue. Additional state and other funding for the first year is estimated to be at least \$601,475, for an estimated total revenue of at least \$2,013,428. Expenses for the first year are estimated to be \$1,702,596, leaving an 18% reserve of \$310,833." (Petition, p. 54.)

Petitioner's financial projections and cash flow are based on the assumption of the Charter School receiving a "5-Year \$250,000 State Revolving Fund Loan assumed @ 0.50% in July 2018." (Appx., p.121.) District Staff are concerned that Petitioner has not secured alternative sources of funding in the event that the loan is not approved. In the event that the aforementioned loan is not approved, the Charter School would immediately be indebted in the amount of \$59,039. (Appx., p. 128.) Although, assuming the loan is approved, the Charter School could have sufficient funds during its first year of operations.

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However, even if Petitioner receives the loan mentioned above, based upon the Petitioner's submitted budget, adequate reserves may not be available to the Charter School during the second year of operation. During the 2019-2020 school year, the Petition indicates that the Charter School would only have \$17,924 in reserves during the month of January. If the Charter School's cash flow projections are incorrect, or if unforeseen expenses occur, this could render the Charter School insolvent.

The limited cash reserves maintained by the Charter School become more alarming because the Petition identifies positions for both Assistant Teachers and Paraeducators (Petition p. 45-46), but the Petitioner itself does not delineate the specific positions that have been budgeted for, and it is not clear either position is included in the budget. (Appx., p. 118.) If these positions have not been budgeted for, this oversight alone would place the Charter School in fiscal dire straits during its second year of operations during the month of January, if not sooner.

Given these potential cash flow shortfalls, the Charter School may use "Alternative Financing". (Petition, p. 54.) This means that the Charter School would sell future receivables in order to secure immediate funding. District Staff are concerned that this practice could result in even more financial instability for the Charter School. If the Petitioner sells future receivables based upon inaccurate ADA projections and ADA generated revenues, and those are inaccurate, those payments could not be made.

The Board should be aware that several of Petitioner's budget spreadsheets state that "Year 1" of the Charter School's operations is during 2017-2018, which is incorrect. (Appx., p. 111-116.) Additionally, District Staff have concerns regarding NTT's management heavy staffing levels, which would include four and a half (4.5) management positions, while only having eight (8) teachers during the first year. (Appx., p. 118.) Staffing numbers beyond the first year are not provided in the Petition or clearly identified in the budget, while student enrollment is expected to increase significantly.

iii. The Petition Raises Concerns Regarding the Charter School's Governance Structure

- a. Petitioner's Board fails to comply with the legal requirements of the Brown Act.

Petitioner states that its board will comply with the Brown Act. (Petition, p.43.) However, its board has conducted itself in ways that do not comply with the law. Additionally, the Board's meeting minutes illustrate that Board meetings lack even the most basic formalities. This issues are illustrated by, but not limited to, the following actions:

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- Board members propose a meeting “to be held by email”. (October 3, 2017 Board meeting minutes.)
- The Board’s Bylaws do not indicate where meeting agendas will be posted prior to meetings or where members of the public can view the agendas. (Appx., 94-106.)
- Board meeting minutes received by the District illustrate that meeting agendas frequently do not contain a brief general description of each matter to be discussed as required by the Brown Act. (See Board meeting minutes.)

Given the current concerns regarding SSI’s Board meetings, it is concerning that the Petition states, “Prior to the end of the first year of operation all board members shall attend governance training and Brown Act training.” (Petition, p. 44.) These trainings should occur as soon as possible in order to prevent further Brown Act violations and ensure public participation in the Charter School’s governance.

- b. Current Board policies may violate the Political Reform Act and create conflicts of interest.

The Political Reform Act states, “Assets and income of public officials which may be materially affected by their official actions *should be disclosed and in appropriate circumstances the officials should be disqualified from acting in order that conflicts of interest may be avoided.*” (Emphasis added.) (Gov. Code § 81002 (c).)

The Petition states, “No board member shall be an employee of the charter school, and any board member that may wish to become employed will follow the Political Reform Act and have no part in being involved in the vote for that position.” (Petition, p. 42.) While this language complies with the requirements of law, the Petitioner’s bylaws do not. Specifically, Section 5 of the bylaws state, “No more than 49 percent of the persons serving on the Board of Directors may be interested persons.” (Appx., p. 97.) Additionally, that same Section states, “However, any violation of this paragraph shall not affect the validity or enforceability of transactions entered into by the corporation.” (Appx., p. 97.) This not only allows interested members to take part in votes, but it also allows the Board to violate provisions of the Political Reform Act without any repercussions since participation of interested Board members will not affect the validity of transactions. In addition to these concerns, District Staff are concerned that a current Board member of SSI, Ward Allen, is a Board member but is also interested in teaching at the school. (Petition, p. 69-70.) If hired as a teacher at the proposed Charter School, Mr. Allen’s service on the Board would violate the Petitioner’s own policies proposed in the Petition, which prohibit employees from serving on the Charter School’s Board. (Petition, p. 42.)

- iv. The Petition Presents an Inadequate Plan for the Use of Technology

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In order to successfully implement the proposed educational program, the Petitioner should provide a detailed plan for the use of technology.

Petitioner states, “NTT shall utilize web 2.0 learning technologies and open educational resources (OERs), including Khan Academy, MOOCs (Massive Open Online Courses), Career courses from Ford Next Generation Learning, technology courses from GCFLearnFree, and online ESL sites.” (Petition, p. 30.)

Given the Petitioner’s proposed use of multiple online instructional resources, it is critical that students have access to technology. However, the Petition states:

“NTT shall apply for the Public Charter School Grant Program (PCSGP), and if it receives this funding, it shall use a significant portion to support instruction technology. If it does not receive this funding, then it plans to talk with its stakeholders to include funding in the LCAP for technology. The initial goal of the school is to have 1 computer to 4 students, and ultimately the school will work towards a 1 to 1 tablet/smartphone to student ratio.”

(Petition, p. 30.) As mentioned above, given the proposed Charter School’s limited budget and cash flow, if the School does not receive grant funding, it would be unlikely that NTT would have enough funds to pay for the technology out of its proposed budget. Therefore, unless stakeholders could fund the technology, students would be left without the necessary technology to complete extensive portions of the Charter School’s proposed online curriculum, which would impact the Charter School’s ability to successfully implement its proposed educational program.

v. The Requisite Signatures Attached to the Petition Raise Concerns Regarding the Interest of Proposed Teachers and Students

California Education Code section 47605, subdivision (a)(3), requires, “A petition shall include a prominent statement that a signature on the petition means that the parent or legal guardian is *meaningful interested* in having his or her child or ward attend the charter school, or in the case of a teacher’s signature, means that the teacher is *meaningfully interested* in teaching at the charter school.” (Emphasis added.)

Petitioner’s signature pages fail to comply with the required language of the statute. For the teachers’ signature pages, the document states that it is for teachers who “*meaningfully desire* to teach at NORCAL Trade and Tech”. (emphasis added.)(Petition, p. 69.) The student signature pages states, “[Students] hereby indicate *our desire to attend this school and our total support of the school*. We urge the School Board to approve the NORCAL Charter Petition.” (Petition, p. 71.) Neither of these statements on the teacher or student signature pages contain the required

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statutory language that indicates teachers and students are *meaningfully interested* in teaching at the school or attending the school. Additionally, the student signature page fails to identify any specific school or even indicate that the Petition is being submitted to the Sacramento City Unified School District for consideration.

Additionally, several of the teachers' signatures submitted with the Petition are from individuals whose names also appear on NTT's other petitions submitted to Twin Rivers Unified School District and Dixon Unified School District and signed in September 2016. The current Petition contains the signatures of eight (8) teachers. (Petition, p. 69-70.) However, five (5) of the eight (8) signatures were also submitted with Petitioner's previously submitted petitions, which were signed over a year ago. Specifically, Ward Allen, Derrick Aguiar, Sergey Ivanyenk, Merlyn Lund, and Ken Shoemake's names appear on all three petitions. (See NTT petitions submitted to Twin Rivers Unified School District and Dixon Unified School District.)(Petition, p. 69-70.)

B. The Petition Does Not Contain Reasonably Comprehensive Descriptions of Certain Required Elements Set Forth in Education Code section 47605, Subdivisions (b)(5)(A-O).

The Petition serves as the Petitioner's proposal for the Charter School's establishment and operation. As such, the Petition must provide reasonably comprehensive descriptions of certain essential elements in its program and operations as required in Education Code section 47605, subdivisions (b)(5)(A-O). The following elements do not meet this standard due to incomplete or inadequate information, which in some instances contradict the requirements of the law:

i. The Petition Does Not Contain a Reasonably Comprehensive Description of the Educational Program

- a. Petitioner fails to provide a comprehensive description of how the educational program will be implemented.

1. The Educational Program, Overall

The Petition states, "NTT will primarily serve adults, but will allow normal high school age students to be admitted following our admission policy. All students will receive both academic learning as well as career technical education (CTE), allowing students to combine high school completion with solid job skill training." (Petition, p. 19.)

Petitioner also states, "NTT will also provide adult elementary education, also known as "adult basic education" (ABE), and may include adult English as a second language (ESL), and thus may serve grade levels from 1 to 12. (Although as will be discussed in the Appendix, in practice it will officially have grade levels 1, 2, and 12.)" (Petition, p. 20.) In addition to all of these student groups, who will have differing needs and

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potentially speak different languages, the proposed Charter School intends to offer CTE programs, beginning with a “Class A Truck and Bus Driving training program, and later, both Diesel Mechanic and Auto Body Repair programs.” (Petition, p. 21.)

Given the large number of educational programs proposed by Petitioner, the potential need for the programs to be taught in multiple languages, and the addition of CTE programs, District Staff are concerned that Petitioner did not provide a detailed staffing plan that describes how each staff member will work to implement these programs. Also of concern, Petitioner proposes only hiring eight (8) teachers during the first year of operation (Appx., p. 118.), which may result in inadequate staffing numbers to implement all of the proposed programs. Petitioner fails to clearly articulate what role WIOA providers and other organizations will serve in delivering the curriculum. For example, is Petitioner developing and delivering all CTE courses independently, which would take considerable staff time and energy, or are these CTE programs being offered by other providers? Based upon the information in the Petition, these roles are unclear.

Additionally, the Petition fails to describe how the Charter School’s staff members will be adequately trained and certified to properly deliver the educational program. For example, if CTE courses are provided by the school and not other organizations, how will the Charter School ensure that they have instructors who are appropriately certified to teach Truck and Bus Driving, Diesel Mechanic, Auto Body repair, and Culinary programs? Petitioner should clarify how the Charter School will successfully implement these various programs and serve the needs of all the Charter School’s students.

Contributing to the confusion, Petitioner only provided a sample unit and lesson plans, not complete course descriptions, in the Petition. (Appx., p. 223-229.) None of the submitted lesson plans contain any reference to Common Core Standards. They also fail to provide a clear understanding of the Petitioner’s programs because the lesson plans only cover a small portion of the Petitioner’s proposed educational program.

2. Instructional Delivery

Petitioner states that educational instruction for these programs will be provided using the following methods:

- Classroom-Based Individualized Learning Labs
- Classroom-Based Set-Paced Courses
- Classroom-Based Mixed-Paced Courses
- “Round Robin” Courses
- Community Classrooms and Cooperative Vocational Education

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(Petition, p. 22-24.) However, the Petition does not clearly identify how these instructional methods will be implemented. For example, will all of the aforementioned instructional methods be used for all grade levels or will specific methods be used for each program? This is unclear based upon the information provided in the Petition, which simply list multiple instructional methods, but fails to describe how these instructional methods will be used with different student groups. (Petition, p. 22-24.) The Petition also fails to provide a sufficient description of how the Charter School will provide remediation and extension programs to students. Instead, the Petition only provides vague statements such as, “These students will be held to high expectations, and student supports will be made available to support these students in pursuing their goals and aspirations.” (Petition, p. 24.)

3. Inconsistent Career Technical Education (“CTE”) Programs

Petitioner does not provide a reasonably comprehensive description of the CTE programs that the Charter School will offer. In the Petition, Petitioner states, “In addition to Transportation (Truck & Bus Driving, Diesel Mechanic, Auto Body Repair), NTT also plans to provide CTE career pathways in Building and Construction Trades Pre-Apprenticeship (HVAC/R, Metal Fabrication, and other construction trades).” (Petition, p. 21.) However, in the Appendix, Petitioner, mentions, “NTT plans to have a facility use agreement with the St. Rose church at 5905 Franklin Blvd., Sacramento, CA 95823. This site has a commercial kitchen, which NTT plans to utilize for a culinary program, which will also help serve food to the homeless populations.” (Appx., p. 154.)

These inconsistent statements regarding the CTE programs that the Charter School will offer is concerning. It implicates that the Charter School lacks a clear vision and plan regarding course offerings. Additionally, this is the first mention in the Petition that Petitioner will utilize any facilities besides the former SCUSD Tech Center at 24th and Florin or provide a culinary program to students. (Appx., p. 154.) These inconsistencies highlight that Petitioner fails to provide a clear description of the educational program and how it will successfully be delivered to students of the school.

- b. The Petition lacks a reasonably comprehensive description of how English language programs will be delivered to students.

Petitioner proposes three different EL programs in the Petition. These programs include: Adult Elementary English Language Development, Adult Bilingual Secondary English Language Development, and Adult High School English Language Development. (Petition, p. 25-26.) It should be noted that these EL programs in the Petition do not match those included in the Student Handbook, which include Elementary Level English

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Language Development, Bilingual High School Completion, and High School with English Support. (Appx., p. 156-157.) Additionally, it appears that the Bilingual High School Completion program is only offered for Spanish. (Appx., p. 156.) However, Petitioner states "... if sufficient students who speak other languages request such a program we will work to provide it." (Appx., p. 156.)

These proposed EL programs raise many concerns. First, it is unclear how the Petitioner will successfully deliver elementary content intended for first or second grade students to adults enrolled in the Adult Elementary English Language Development program. For example, how will Petitioner make curriculum developed for a six (6) year old student relevant to an adult student? Second, given the diverse demographics of the Sacramento City Unified School District, it is highly likely that students who speak languages other than Spanish, such as Hmong and Vietnamese, will be enrolled in the EL programs. Petitioner fails to provide information regarding how these programs will be adequately staffed and how the education program will be successfully delivered to the various groups of students within the proposed courses. Third, Petitioner fails to provide information regarding how the Charter School will deliver the core curriculum content to EL students. Petitioner should clarify how the Charter School will successfully implement these EL programs and deliver services to EL students.

- c. The Petition lacks a clear understanding of Special Education requirements for adult students.

The Petition states, "NTT shall initially remain, by default, a public school of SCUSD for the purposes of special education, pursuant to Education Code Section 47641(b)." (Petition, p. 28.) Petitioner also states, "... the Charter School seeks services from the District for special education students enrolled in the Charter School..." (Petition, p. 29.) "However, the Charter School reserves the right to contract with service providers outside the District when appropriate." (Petition, p. 29.)

District Staff are concerned that Petitioner does not understand the requirements of the District SELPA because contracting out special education services is not a practice consistent with being a "School of the District". Additionally, Petitioner states in the Appendix that it will be a part of the El Dorado SELPA. (Appx., p. 121.) Therefore, it is unclear how Petitioner intends to deliver special education services to qualifying students.

Additionally, since the Charter School intends to serve adults, Petitioner fails to mention that special education services are only required for students under the age of twenty-two (22). (Education Code § 56026.) At age of twenty-two (22), services should be provided

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to these students by the Alta California Regional Center, which is the case manager for adults with disabilities. There is no mention of Regional Center services in the Petition.

ii. The Petition Does Not Contain a Reasonably Comprehensive Description of the Charter School's Health and Safety Plan

Pursuant to Education Code section 47605, subsection (b)(5)(F), a charter petition should include "procedures that the school will follow to ensure the health and safety of pupils and staff."

Petitioner states, "The Charter School shall adhere to an Emergency and Safety Handbook (See Appendix M – Emergency and Safety Handbook.) This handbook includes procedures about fire, flood, earthquake, terrorist threats, and hostage situations." (Petition, p. 48.) However, when reviewing Appendix M, Petitioner's Emergency and Safety Handbook only contains five (5) pages of information, and it fails to include procedures for floods, terrorist threats, and hostage situations, as stated in the Petition. (Appx., p. 202-206.)

In addition to these concerns, Petitioner fails to provide information regarding how students will be screened for admission to the Charter School. This is particularly important given that the Petitioner may have students who are minors enrolled in the same programs as ex-offender adult students. (Petition, p. 24.) Failure to properly screen students, could put students and staff at risk. There is no discussion in the Petition on this important issue.

iii. The Petition Does Not Contain a Reasonably Comprehensive Description of the Charter School's Plan to Achieve Racial and Ethnic Balance

A charter petition must include a reasonably comprehensive description of "the means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the school district to which the charter petition is submitted..." (Ed. Code, § 47605, subd. (b)(5)(G).) The Petition does not contain a reasonably comprehensive plan to achieve racial and ethnic balance and fails to illustrate that it has an understanding of the racial and ethnic makeup of the District.

Petitioner states, "NTT shall proactively reach out to traditionally underrepresented racial-ethnic communities through working with various racial-ethnic news media, and participating in events targeted towards different specific racial-ethnic groups." (Petition, p. 49.) However, when reviewing the Petitioner's recruitment methods, the Petitioner fails to list any specific locations, dates, times, or organizations where the Charter School's outreach events will occur. (Petition, p. 49.) Even more concerning, the Petitioner does not include any information regarding the current racial and ethnic makeup of the Sacramento City Unified School District or the geographic area it serves. Given the generalized recruitment tactics and the omission of the

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District' student demographics, it may be difficult for the Charter School to achieve a racial and ethnic balance that is reflective of the District.

iv. The Petition Does Not Contain A Reasonably Comprehensive Description of the Charter School's Admissions Requirements

California Education Code section 47605, subsection (b)(5)(H), requires a charter school to identify "admissions requirements, if any." The Petition lacks a comprehensive description of admissions requirements and the enrollment process.

Since NTT is claiming an exclusive partnership with WIOA, the Board should be aware that the Petitioner requires all students to qualify for WIOA in order to attend the proposed Charter School. (Petition, p. 50.)

The Petition states that the Charter School will have an "online admissions process available via its website". (Petition, p. 51.) "After receiving the online application, NTT shall load this information into its student information system (SIS) to have the student pre-enrolled." (Petition, p. 51.) After receiving the online application, students will be contacted, and requested to attend an orientation (generally weekly)... (Petition, p. 51.) "Upon admission to NTT, a student's grade level will be determined based upon their CASAS scores, and the rigor of the education program they are joining." (Petition, p. 51.) "NTT does not expect to have the need for using a lottery system, given that it will generally have an open entry system of enrollment." (Petition, p. 52.)

Petitioner's proposed online admissions process fails to consider that one group the Charter School proposes to educate is homeless adults, who may not have internet access to complete an online application. (Petition, p. 20.) This is a concern for any of the socio-economically disadvantaged students that NTT intends to serve. This application should be made available via alternative methods.

Additionally, when reviewing the online application form, the current online enrollment form is thirteen (13) pages and requires an unusual amount of information from potential students. (Appx., p. 210-222.) Given the length of the online enrollment form, this may make it difficult for non-English speaking students to complete the enrollment form because it does not appear that the form is available in languages other than English. The Petitioner also fails to provide sufficient information regarding enrollment timelines. (Petition, p. 51-52.)

v. The Petition Does Not Contain Reasonably Comprehensive Description of the Procedures for Suspensions and Expulsions

Board of Education Executive Summary

Academic Office

Approve Resolution No. 2976 and 2977: Initial Charter Petition for Success Skills, Inc.: NorCal Trade and Tech
December 7, 2017



California Education Code section 47605, subdivision (b)(5)(J), requires a charter petition to contain, “The procedures by which pupils can be suspended or expelled.”

Petitioner states, “NTT shall follow SCUSD’s procedures for suspending and expelling students, as codified in SCUSD’s A.R. 5144.1, and AR 5144.2 for students with disabilities.” (Petition, p. 55.) While this process is adequate for suspensions and expulsions, District Staff find other statements by Petitioner concerning. Petitioner states, “NTT may disenroll adult students who stop attending, or otherwise indicate that they no longer wish to attend the school.” (Petition, p. 55.) Additionally, the Petition states, “NTT shall not “counsel out students” although teachers and administrators may have honest conversations with adult students about the appropriateness (or lack thereof) of student behavior. Adult students always have the right to leave the school based upon such conversations.”

On October 13, 2017, Governor Brown signed AB 1360 into law, which amended Education Code section 47605, to add the following section to the Education Code requiring charter petitions to:

Contain a clear statement that no pupil shall be involuntarily removed by the charter school for any reason unless the parent or guardian of the pupil has been provided written notice of intent to remove the pupil no less than five schooldays before the effective date of the action. The written notice shall be in the native language of the pupil or the pupil’s parent or guardian or, if the pupil is a foster child or youth or a homeless child or youth, the pupil’s educational rights holder, and shall inform him or her of the right to initiate the procedures specified in clause (ii) before the effective date of the action. If the pupil’s parent, guardian, or educational rights holder initiates the procedures specified in clause (ii), the pupil shall remain enrolled and shall not be removed until the charter school issues a final decision. For purposes of this clause, “involuntarily removed” includes disenrolled, dismissed, transferred, or terminated.

(Education Code § 47605 (b)(5)(J)(iii).) While this legislation does not become effective until January 1, 2018, Petitioner should explain how NTT will comply with the requirements of AB 1360 and revise its policies accordingly to ensure that students are not dismissed without proper due process procedures, as required by law.

- vi. The Petition Does Not Contain Reasonably Comprehensive Description of Attendance Alternatives

Board of Education Executive Summary

Academic Office

Approve Resolution No. 2976 and 2977: Initial Charter Petition for Success Skills, Inc.: NorCal Trade and Tech
December 7, 2017



California Education Code section 47605, subdivision (b)(5)(L), requires charter petitions to include, “The public school attendance alternatives for pupils residing within the school district who choose not to attend charter schools.”

The Petition states, “For minors, this is an especially important choice to consider before enrolling in NORCAL Trade and Tech, *as you may or may not have the option of returning to your former school.*” (Emphasis added.) (Petition, p. 57.) This statement is concerning to District Staff because it may lead a reasonable reader to believe that if he or she enrolls in the proposed Charter School, he or she may not be able to pursue an education at another school.

C. Other Concerns Regarding the Petition

1. The Charter School improperly claims an exception to geographic restrictions.

The Charter School claims an exemption from the geographic and site limitations contained in the Charter Schools Act, without qualifying for that exemption.

Petitioner proposes the operation of a number of resource centers and school sites, all of which are currently located within the boundaries of the District. Specifically, the Petitioner proposes sites at 24th and Florin, 3821 41st Avenue, and 5905 Franklin Boulevard. (Petition, p.153-154.) However, Petitioner claims that it meets the federal Workplace Innovation and Opportunity Act exemption provided in Education Code section 47605.1, subdivision (g) (1):

NTT shall comply with California Education Code Sections 47605.1(g) and 47612.1, which exempts charter schools from age and jurisdiction (geographical) requirements so long as the charter school provides instruction exclusively in the partnership with the Workforce Innovation and Opportunity Act (WIOA), or another allowable program. (Petition, p. 19.)

Pursuant to Education Code section 47605, subdivision (a) (1), a charter school must “operate *within the geographic boundaries of that [chartering] school district.*” (Emphasis added.) A charter school may only operate outside of the geographic boundaries of its chartering district if a specific statutory exception applies. The operation of a charter school outside of the chartering school district should be the rare exception, not the rule. However, after the Court of Appeal decision in *Anderson Union High School District v. Shasta Secondary Home School* (2016) 4 Cal.App.5th 262, which held that the geographic and site restrictions contained in the Charter Schools Act apply to all charter schools, there is a trend by charter schools to claim federal Workplace Innovation and Opportunity Act (“WIOA”) affiliation in order to exempt the charter school from any geographic restrictions, at all.

Board of Education Executive Summary

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A charter school may be exempt from the Charter School Act's geographic restrictions if it operates in exclusive partnership with a federal Workplace Innovation and Opportunity Act program ("WIOA"). Education Code section 47605.1, subdivision (g)(1) provides:

(g) Notwithstanding any other law, the jurisdictional limitations set forth in this section do not apply to a charter school that provides instruction exclusively in partnership with any of the following:

(1) The federal Workforce Innovation and Opportunity Act (29 U.S.C. Sec. 3101 et seq.).

No court of appeal in California has reviewed the WIOA exemption, and there is very little guidance available regarding the proper interpretation of the exemption. However, the WIOA exemption was the subject of recent litigation heard by the San Diego County Superior Court. While superior court decisions are not precedential, they are persuasive authority. In *Grossmont Union High School District v. Julian Union Elementary School District et al.* (Super. Ct. San Diego, 2017, No 37-2015-00033720), the Superior Court determined that the Diego Valley Public Charter School did not qualify for the WIOA exemption because some of the instruction offered by the charter school was not provided by or in partnership its WIOA providers:

[S]ome of the instruction provided by Diego Valley [the charter school at issue in the litigation] is not in partnership with WIOA providers. Therefore, based on the plain meaning of the language within Section 47605.1(g)(1), instruction at Diego Valley is not provided exclusively in partnership with WIOA providers.

(*Grossmont Union High School District v. Julian Union Elementary School District et al.* (Super. Ct. San Diego, 2017, No 37-2015-00033720).) District Staff agree with the Superior Court's interpretation that the WIOA exemption is only applicable if a charter school's entire educational program is provided exclusively in partnership with a WIOA provider. In other words, the San Diego Superior Court appears to conclude that *if any of the instructional options offered by the charter school are not provided in partnership with a WIOA provider, then the charter school does not qualify for use of the WIOA exemption.*

Here, as contemplated in the Petition, the majority of the Charter School's educational program is not delivered by a WIOA provider and is not affiliated with the WIOA program, and therefore the WIOA exemption does not apply. The Petition states, "NTT will provide classroom-based instruction where the students will be engaged in required educational activities under the immediate supervision of an instructor with appropriate legal qualifications. More than 80% of the instructional time offered by NTT will be at a school site." (Petition, p. 22.) Because the classroom based curriculum provided by the Charter School is not in partnership with WIOA

Board of Education Executive Summary

Academic Office

Approve Resolution No. 2976 and 2977: Initial Charter Petition for Success Skills, Inc.: NorCal Trade and Tech
December 7, 2017



providers, the Charter School's program is not provided exclusively in partnership with WIOA providers as required by Education Code section 47605.1 (g)(1). Petitioner's submitted WIOA Memorandum of Understandings ("MOUs") fail to include important details that would be necessary for an exclusive partnership. (Appx., p. 250-252.) When reviewing the Department of Labor's sample WIOA MOU, it is clear that Petitioner's WIOA MOUs lack basic fundamentals required of a WIOA partnership.³ Specifically, Petitioner fails to provide adequate details regarding basic information recommended by the Department of Labor for WIOA MOUs including, but not limited to, the following:

- Specific services that will be provided by WIOA partners.
- The roles and responsibilities of WIOA partners.
- How the costs of services will be allocated between NTT and WIOA providers.

(Appx., p. 250-252.) Petitioner included a memorandum detailing the Petitioner's position that the Charter School qualifies under the WIOA exemption because all of its students are required to enroll in WIOA. Specifically, the memorandum provides:

What is "exclusive", is that no student can attend the charter school (or for the exemption, a particular program) without being enrolled in a WIOA ... program under the terms of an exclusive partnership agreement.

(Appx., p. 177.) Petitioner fails to acknowledge that the statute requires *all instruction to be provided in exclusive partnership with a WIOA program*. As written, the Petition does not present an educational program where this is the case. If the exemption only required a charter school to have a single WIOA-affiliated program, then any charter school could simply offer WIOA as one aspect of their program and be fully exempt from the geographic restrictions of the Charter School's Act. This runs contrary to the California legislature's intent that the operation of a charter school outside of the chartering school district should be the rare exception, not the rule.

2. Petitioners have employed a "shotgun" approach to submitting petitions.

Board members appear to disregard the time, resources, and finances of districts in which they submit petitions. Per the January 4, 2017 Board meeting minutes, a Board member stated, "Filing multiple petitions may improve our chances for success." The meeting minutes also indicate that little effort was put into NTT's petitions. Specifically, during the December 2, 2016 meeting, a Board member stated, "Our petitions are also somewhat problematic since what I wrote was based on what the three of us had written in 2013 and there may be some errors that

³ (https://ion.workforcegps.org/resources/2017/03/23/13/30/Sample_MOU_Infrastructure_Costs_Toolkit?p=1.)

Board of Education Executive Summary

Academic Office

Approve Resolution No. 2976 and 2977: Initial Charter Petition for Success Skills, Inc.: NorCal Trade and Tech
December 7, 2017



now need correcting.” These statements are troubling because the District invests substantial resources to review each charter school petition submitted to the District. These investments include extensive time of District Staff, District Board members, and legal counsel. Each petition submitted to the District also requires an expenditure of District funds to complete a thorough review of the charter school petition. Given the extensive investment by the District, the District expects each petitioner to submit timely and well thought out petitions for review. Not to simply submit several petitions to several districts with the hope that one is approved.

3. Board members’ other charter school is under investigation.

The current Board Secretary for NTT, Ward Allen, was one of the founders of the Highlands Community Charter School (“HCCS”) authorized by the Twin Rivers Unified School District. (Petition, p. 14.) Mr. Allen’s participation in leadership at HCCS was touted in the Petition for NTT. However, at the direction of the Sacramento County Office of Education, HCCS is currently under investigation and audit by the Fiscal Crisis Management and Assistance Team (“FCMAT”) due to its reimbursement practices.⁴ When District Staff inquired about the investigation, NorCal stated that the issues came after the departure of both Ward Allen and Mike Brunelle from HCCS. NorCal also stated that HCCS staff and its board have engaged in voluntary FCMAT training. However, the Board should be aware that the investigation is still ongoing. Further, these practices now in question appear to have occurred at the time of Mr. Allen’s and Mr. Brunelle’s tenure.

4. NTT’s submitted bylaws do not appear to be registered with the Secretary of State.

While SSI is registered as a corporation with the State, the Secretary of State’s website does not contain a copy of the bylaws included in the Appendix. (Appx., p. 94-106.) The only documents available on the Secretary of State’s contain SSI’s old mission statement, “To provide housing, substance abuse, case management, and employment training services for low income veterans, disabled veterans, or homeless veterans and their families, and to serves individuals with severe disabilities.” (Certificate of Amendment of Articles of Incorporation, Filed 09/03/2010.) These documents clearly do not include NTT’s new mission of providing adult education programs through SSI’s proposed Charter School.

The bylaws contained in the Appendix also appear to lack basic formalities such as signatures, dates, or a seal. Petitioner should explain if the bylaws in the Appendix were filed with the Secretary of State, and if so, when they were drafted, signed, and submitted to the Secretary.

⁴ <http://www.sacbee.com/news/investigations/the-public-eye/article133622034.html>

Board of Education Executive Summary

Academic Office

Approve Resolution No. 2976 and 2977: Initial Charter Petition for Success Skills, Inc.: NorCal Trade and Tech
December 7, 2017



III. BUDGET

State income and various other income sources to the District are reduced when students living in District boundaries enroll at a charter school. Under Education Code section 47604, subdivision (c), a school district that grants a charter to a charter school to be operated by, or as, a nonprofit public benefit corporation is not held liable for the charter school's debts or obligations as long as the school district complies with all oversight responsibilities. The District will continue to have monitoring and oversight responsibility for charter school finances, as specified in the Charter Schools Act.

IV. GOALS, OBJECTIVES, AND MEASURES

Not Applicable.

V. MAJOR INITIATIVES

Not Applicable.

VI. RESULTS

Due to concerns described in this report, District Staff recommend that Sacramento City Unified School District Board of Education conference and take action to approve or deny the Petition under the California Charter Schools Act, with due consideration of the factual findings in this report. The factual findings in this report demonstrate that the Petition meets the following conditions for denial under Education Code § 47605:

- 1) The Petitioner is demonstrably unlikely to successfully implement the program set forth in petition.
- 2) The Petition does not contain reasonably comprehensive descriptions of the required charter elements.

VII. LESSONS LEARNED / NEXT STEPS

District Staff recommends that the Board approve Resolution 2976 to approve the Petition or approve Resolution 2977 and adopt these written Findings of Fact as its own to deny the Petition.

The initial charter petition is available online at: <http://www.scusd.edu/charter-petitions>

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 2976
RESOLUTION TO APPROVE THE INITIAL CHARTER PETITION OF
SUCCESS SKILLS, INC.: NORCAL TRADE AND TECH**

WHEREAS, petitioners for Success Skills, Inc. (“Petitioners”) submitted to Sacramento City Unified School District (“District”) an initial charter petition (“Petition”), dated October 17, 2017 for NorCal Trade and Tech; and

WHEREAS, the District’s Governing Board held a public hearing on November 16, 2017 and took board action on December 7, 2017; and

WHEREAS, the Governing Board has considered the level of public support for NorCal Trade and Tech and has reviewed the Petition, including all supporting documentation; and

WHEREAS, in reviewing the Petition, the Governing Board has been guided by the intent of the California Legislature that charter schools are and should become an integral part of the California educational system and that establishment of charter schools should be encouraged; and

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School District Board of Education hereby approves the Petition of NorCal Trade and Tech.

BE IT FURTHER RESOLVED the term of the charter shall be for five (5) years, beginning on July 1, 2018 and expiring June 30, 2023.

BE IT FURTHER RESOLVED that the Petition approval is conditional upon signed Memorandums of Understanding for Operations and Special Education by Petitioners and District no later than March 1, 2018.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 7th day of December, 2017, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____
ATTESTED TO:

Jorge A. Aguilar
Secretary of the Board of Education

Jay Hansen
President of the Board of Education

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 2977
RESOLUTION TO DENY THE INITIAL CHARTER PETITION OF SUCCESS SKILLS, INC.:
NORCAL TRADE AND TECH**

WHEREAS, petitioners for Success Skills, Inc. (“Petitioners”) submitted to Sacramento City Unified School District (“District”) an initial charter petition (“Petition”), dated October 17, 2017 for NorCal Trade and Tech; and

WHEREAS, the District’s Governing Board held a public hearing on November 16, 2017 and took board action on December 7, 2017; and

WHEREAS, the Governing Board has considered the level of public support for NorCal Trade and Tech and has reviewed the Petition, including all supporting documentation; and

WHEREAS, in reviewing the Petition, the Governing Board has been guided by the intent of the California Legislature that charter schools are and should become an integral part of the California educational system and that establishment of charter schools should be encouraged; and

WHEREAS, the District staff reviewed and analyzed the Petition and supporting documents for legal, programmatic, and fiscal sufficiency, and has identified deficiencies in the Petition, such that the Petition should be denied; and

NOW, THEREFORE, BE IT RESOLVED that the Sacramento City Unified School District Board of Education hereby adopts the written Staff Report and Proposed Findings of Fact regarding NorCal Trade and Tech; and

BE IT FURTHER RESOLVED, that based on the Findings of Fact set forth in the Executive Summary, the petitioners are demonstrably unlikely to successfully implement the program set forth in the Petition.

BE IT FURTHER RESOLVED, that based on the Findings of Fact set forth in the Executive Summary, the petition does not contain reasonably comprehensive descriptions of required elements of the Petition.

BE IT FURTHER RESOLVED, that for the reasons given above, the Petition is hereby denied.

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 7th day of December, 2017, by the following vote:

AYES: ____

NOES: ____

ABSTAIN: ____

ABSENT: ____

ATTESTED TO:

Jorge A. Aguilar
Secretary of the Board of Education

Jay Hansen
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 8.7

Meeting Date: December 7, 2017

Subject: Independent Audit Report for the Fiscal Year Ended June 30, 2017,
Submitted by Crowe Horwath LLP

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Receive the Independent Audit Report for the Fiscal Year Ended June 30, 2017, submitted by Crowe Horwath LLP.

Background/Rationale: Education Code Section 41020, requires school districts to conduct an annual audit of all funds under the jurisdiction of the Governing Board. The Sacramento City Unified School District is currently under contract with Crowe Horwath LLP to conduct this annual audit of district records.

Crowe Horwath LLP has completed the audit for the 2016-17 fiscal year. State law requires that the Board of Education review the annual audit report. These reports are filed with the County Superintendent, State Department of Education and the State Controller's Office.

Financial Considerations: Contract for audit services - \$70,500.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

1. Executive Summary
2. Independent Audit Report for the Fiscal Year Ended June 30, 2017,
Submitted by Crowe Horwath LLP

Estimated Time: 10 minutes

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2017

Submitted by Crowe Horwath LLP

December 7, 2017



I. OVERVIEW/HISTORY:

Each year, districts are required to conduct an annual audit of funds under the jurisdiction of the Governing Board. The intent of the annual audit is to encourage sound fiscal management practices for the most efficient and effective use of public funds for the education of children in California by strengthening fiscal accountability at the district, county and state levels. The annual audit report is used by various agencies to review the fiscal status of the district.

The firm of Crowe Horwath LLP audited the financial statements of the district for the year ended June 30, 2017. The audit is conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that the audit is planned and performed to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation and internal controls.

Findings and recommendations are reviewed by district staff with corrective action responses provided in the audit report. In addition, the prior year findings and recommendations section of the audit report reflects the status of previously identified corrective actions.

II. DRIVING GOVERNANCE:

- Education Code section 41020 outlines the requirements for the annual audit; scope of examination; licensing requirements and other limitations; contents of auditor's report; corrections; certification.
- Education Code section 41020.3 states that by January 31 of each year, the governing body of each local education agency shall review, at a public meeting, the annual audit of the local education agency for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor and any description of correction or plans to correct any exceptions or management letter issue.

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2017

Submitted by Crowe Horwath LLP

December 7, 2017



III. BUDGET:

The cost of the annual audit for the year ending June 30, 2017 was \$70,500. This is a General Fund expenditure.

IV. GOALS, OBJECTIVES AND MEASURES:

Meet required timeline for annual audit report review by the Board.

V. MAJOR INITIATIVES:

Use findings and recommendations as a guide to ensure continuous improvement.

VI. RESULTS:

Work towards the preparation of the annual audit will continue throughout the year. The initial audit starts in the spring of each year.

VII. LESSONS LEARNED/NEXT STEPS:

- Continue working with external auditors to review processes and procedures.
- Ensure recommendations and corrective actions are implemented.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2017

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2017

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2017

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sacramento City Unified School District, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

(Continued)

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 to 14 and the Required Supplementary Information, such as the General Fund Budgetary Comparison Schedule, Schedule of Other Postemployment Benefits (OPEB) Funding Progress, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of the District's Contributions on pages 57 to 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

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

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2017 on our consideration of Sacramento City Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sacramento City Unified School District's internal control over financial reporting and compliance.

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
November 29, 2017

Management's Discussion and Analysis

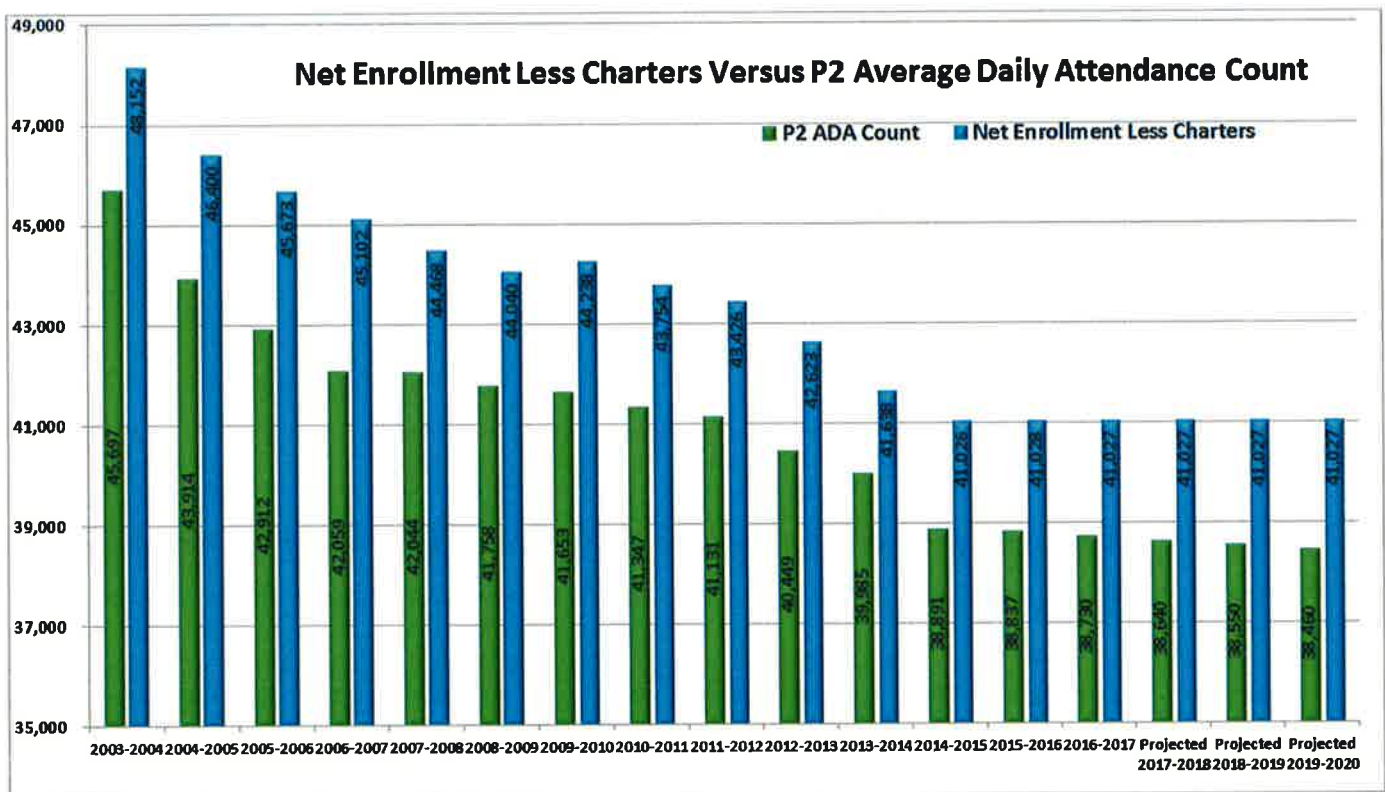
The Management's Discussion and Analysis (MD&A) Section of the audit report is District management's overall view of the District's financial condition and provides an opportunity to discuss important fiscal issues with the Board and the public. The MD&A is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34. Certain comparative information is required to be presented in this document.

District Overview

Sacramento City Unified School District (the "District"), located in Sacramento County, is the thirteenth largest school district in California regarding student enrollment. The District provides educational services to the residents in and around Sacramento, the state capital. The District operates under the jurisdiction of the Superintendent of Schools of Sacramento County, although the District has attained "fiscal accountability" status under the State Education Code.

For FY 2016-17, the District operated forty-one elementary schools (grades K-6), eight elementary/middle schools (K-8), six middle schools, one middle/high school (grades 7-11), one 7-12 middle/high school, seven comprehensive high schools (grades 9-12), three alternative education centers, two special education centers, two adult education centers and fourteen charter schools (including both dependent and independent) and forty-four children's centers/preschools serving infants through age 12.

The chart below graphically presents the District's enrollment trend after the impact of charter schools is taken into account. The District's enrollment is leveling while ADA continues to modestly decline.



Also shown on this chart is the Average Daily Attendance (ADA). The District is funded based on ADA, which is tracked on a daily basis with staff following up on areas of concern. The District averages approximately 94% ADA to enrollment.

Overview of the Financial Statements

This annual report consists of three parts: (1) management's discussion and analysis (this section); (2) the financial statements; and (3) required supplementary information. The financial statements include two kinds of statements that present different views of the Sacramento City Unified School District.

- The first two statements are districtwide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, and report the District's operations in more detail than the district-wide statements.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. The remainder of the management's discussion and analysis highlights the structure and contents of each of the statements.

The district-wide statements report information about the District as a whole. The statement of net position includes all of the District's assets and liabilities and deferred outflows and inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's assets and liabilities and deferred outflows and inflows of resources as a measure of the District's financial position.

In the district-wide financial statements, the District's activities are divided into two categories:

- Governmental activities – Most of the District's basic services are included here, such as regular and special education, transportation, and administration. State support from Local Control Funding Formula (LCFF) and categorical apportionments finance most of these activities.
- Business-type activities – The District does not currently have any business-type activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like Bonds).

Fund Financial Statements (Continued)

The District has three kinds of funds:

- Governmental Funds - Most of the District's basic services are included in governmental funds, which focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out; and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- Proprietary Funds - Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements. The District's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows. Internal service funds (the other kind of proprietary fund) are used to report activities that provide supplies and services for the District's other programs and activities. The District currently has one internal service fund-- the self-insurance fund, which includes Workers' Compensation and Dental/Vision.
- Fiduciary Funds - The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund and the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

Governance

The District is governed by a Board of Education consisting of seven members and one student member. The regular members are elected to staggered four-year terms every two years. As a result of the passage of two ballot measures at the November 7, 2006 election, Board member elections starting with the November 4, 2008 election, are no longer held districtwide, but instead are held among voters who reside in each of seven newly created trustee areas.

Mission and Strategic Plan

The District's Mission:

Students graduate as globally competitive lifelong learners, prepared to succeed in a career and higher education institution of their choice to secure gainful employment and contribute to society.

The District's *Strategic Plan 2016-21 United for Equity. Committed to Excellence.*

The District's Core Values:

- **Equity:** Commitment to reducing the academic achievement gap by ensuring that all students have equal access to the opportunities, supports and the tools they need to be successful.
- **Achievement:** Students will be provided with a relevant, rigorous and wellrounded curriculum, with the expectation that all will be well prepared for a career and post-secondary education.
- **Integrity:** Communication and interaction among and between students, parents, staff, labor and community partners is defined by mutual respect, trust and support.
- **Accountability:** Commitment to transparency and ongoing review of data will create a culture focused on results and continuous improvement in a fiscally sustainable manner.

The District's Goals:

- **College, Career and Life Ready Graduates:** Challenge and support all students to actively engage in rigorous and relevant curriculum that prepares them for college, career, and a fulfilling life, regardless of zip code, race/ethnicity, ability, language proficiency, and life circumstance.
- **Safe, Emotionally Healthy and Engaged Students:** Provide supports and opportunities to ensure that every student succeeds, with safe school environments that foster student engagement, promote daily attendance, and remove barriers to learning.
- **Family and Community Empowerment:** Commit to a welcoming school environment for our community; recognize and align district partnerships; and provide tools and family empowerment opportunities that are linked to supporting student academic achievement and social emotional competencies in order for families to be equal and active partners in their child's educational success.
- **Operational Excellence:** Be a service-focused organization. We will consistently serve students, families, staff and community with efficient and effective programs, practices, policies and procedures at every point of contact across the district.

Financial Reports

The audit report consists of a series of financial reports. The Statement of Net Position and Statement of Activities report the districtwide financial condition and activities of the District taken as a whole. These two financial statements start on page 15. The individual fund statements, which focus on reporting the District's operations in more detail, begin on page 17.

District-wide Financial Condition

The Statement of Net Position is a districtwide financial statement that reports all that the District owns (assets) and owes (liabilities). Fiscal year 2001-02 was the first year the District accounted for the value of fixed assets and included these values as part of the financial statements. We display the book value of all district assets including buildings, land and equipment and related depreciation in this financial statement. Land is accounted for at purchase cost, not market value, and is not depreciated. Many of our school sites have low values because the district acquired the land many decades ago. School buildings are valued at their historical construction cost less depreciation.

Comparative financial information as of June 30, from the Statement of Net Position is summarized in the following table:

	30-Jun-17	30-Jun-16	Variance	% Diff
Capital Assets	\$554,196,339	\$516,610,396	\$37,585,943	7%
Other Assets	\$407,462,817	\$356,889,049	\$50,573,768	14%
Total Assets	\$961,659,156	\$873,499,445	\$88,159,711	10%
Deferred Outflows of Resources	\$82,280,898	\$34,985,166	\$47,295,732	135%
Current and Other Liabilities	\$66,448,046	\$88,182,505	(\$21,734,459)	-25%
Long-Term Liabilities	\$1,285,646,178	\$1,102,017,744	\$183,628,434	17%
Total Liabilities	\$1,352,094,224	\$1,190,200,249	\$161,893,975	14%
Deferred Inflows of Resources	\$25,051,000	\$53,091,000	(\$28,040,000)	-53%
Net Investment in Capital Assets (net of related debt)	\$105,170,078	\$91,306,847	\$13,863,231	15%
Restricted Net Position	\$101,339,277	\$88,471,449	\$12,867,828	15%
Unrestricted Net Position	(\$539,714,525)	(\$514,584,934)	(\$25,129,591)	5%
Total Net Position	(\$333,205,170)	(\$334,806,638)	\$1,601,468	0.5%

District-wide Financial Condition (Continued)

At the end of fiscal year 2016-17, the District had a total value of \$1,077,298,092 in capital assets. Capital assets include land, buildings, building improvements, equipment and work in progress. Total accumulated depreciation amounted to \$523,101,753. The net capital assets amounted to \$554,196,339, an increase of \$37,585,943 from prior year. This is a result of capital projects being completed through Measures Q and R General Obligation Bonds and Emergency Repair Funds.

Other assets include cash, investments, receivables, prepaid expenses and stores inventory. An increase in other assets of \$50,573,768 can be attributed to the increase of one-time funds. The governor finished paying the wall of debt and eliminated the State deferrals and an increase in cash with fiscal agent for the Building Fund. The cash account for the Building Fund is used to fund the District's capital asset improvements (i.e. Measures Q and R General Obligations Bonds).

The District ended the year with a total of \$1,352,094,224 in outstanding financing obligations. The increase in total liabilities of \$161,893,975 is mainly attributed to the issuance of new general obligation bonds and the increase of pension liability.

The Statement of Activities is a districtwide financial statement that reports the District's cost of instruction and other district activities, and the resources that fund individual and general activities of the District. Comparative financial information for the year ended June 30 is presented in the following table:

District-wide Financial Condition (Continued)

	30-Jun-17	30-Jun-16	Variance	% Diff
Expenses				
Governmental Activities:				
Instruction	\$370,749,498	\$355,783,382	\$14,966,116	4%
Instruction-Related Services	\$69,765,821	\$73,207,072	(\$3,441,251)	-5%
Pupil Services	\$67,108,590	\$71,189,551	(\$4,080,961)	-6%
General Administration	\$25,065,039	\$25,952,319	(\$887,280)	-3%
Plant Services	\$46,616,595	\$49,436,583	(\$2,819,988)	-6%
Interest on Long-Term Debt	\$20,737,032	\$20,904,407	(\$167,375)	-1%
All Other Expenses and Outgo	\$26,931,353	\$3,752,440	\$23,178,913	618%
Total Governmental Activity Expenses	\$626,973,928	\$600,225,754	\$26,748,174	4%

Revenues				
Charges For Services	\$2,460,607	\$2,296,411	\$164,196	7%
Operating Grants and Contributions	\$166,111,607	\$171,154,837	(\$5,043,230)	-3%
Capital Grants and Contributions	\$0	\$0	\$0	
Taxes Levied for General Purposes	\$89,744,074	\$77,110,807	\$12,633,267	16%
Taxes Levied for Debt and Special Purposes	\$40,745,172	\$43,116,433	\$2,371,261	-5%
Unrestricted Federal and State Aid	\$305,643,603	\$316,293,311	(\$10,649,708)	-3%
Interest and Investment Earnings	\$7,714,085	\$934,911	\$6,779,174	725%
Interagency Revenues	\$2,352,234	\$24,606,014	(\$22,253,780)	-90%
Special and Extraordinary Items	\$0	\$0	\$0	
Miscellaneous	\$13,804,014	\$11,879,631	\$1,924,383	16%
Total Revenues	\$628,575,396	\$647,392,355	(\$18,816,959)	-3%

Change in Net Position	\$1,601,468	\$47,166,601	(\$45,565,133)	-97%
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The District, as a whole, experienced a change in net position by \$1,601,468. Revenues decreased mainly due to the reduction of one-time funds compared to 2015-16.

Expenditures increased by \$26,748,174.

This year's increase in All Other Expenses and Outgo occurred mainly due to the adjustment of \$22,213,281 to remove the CERBT trust activity from the District's fund financials and transfer of resources to CalPERS Trust reflected in the General Fund. The increase in Instruction expenses is due to implementation of Class Size Reduction of 24:1 for grades K-3. Seventy teachers were hired to implement Class Size Reduction.

General Fund Financial and Budgetary Highlights

The General Fund accounts for the primary operations of the District. The District's initial budget is adopted by July 1. Over the course of the year, the District's budget is revised several times to take into account revised and new categorical funding appropriations and related expenditures, and to update budgets for prior year carryover amounts. The budget may also be revised to reflect mid-year changes to the State Budget which affect district funding. Additionally, the District is required to prepare expenditure reports and must include multi-year projections at least twice a year. The following table summarizes the General Fund budget to actual information for the year ended June 30, 2017:

	Adopted Budget	Year End Budget	Actual
Total Revenues	\$491,032,371	\$512,812,430	\$498,100,446
Total Expenditures	\$517,030,245	\$532,989,849	\$515,670,957
Total Other Sources/(Uses)	\$1,308,449	\$1,425,000	\$1,104,703

The net revenue increase between Adopted and Year End budget was \$21,780,059, due to current year budgets for categorical funds, which are budgeted as grant award documents are received. Also, the budgets for prior year unspent restricted and unrestricted program funds (carryover) are appropriated mid-year. In addition, the Adopted Budget did not include one-time funds such as \$11,434,000 for Emergency Repair Funds and \$4,925,161 for CTE Incentive.

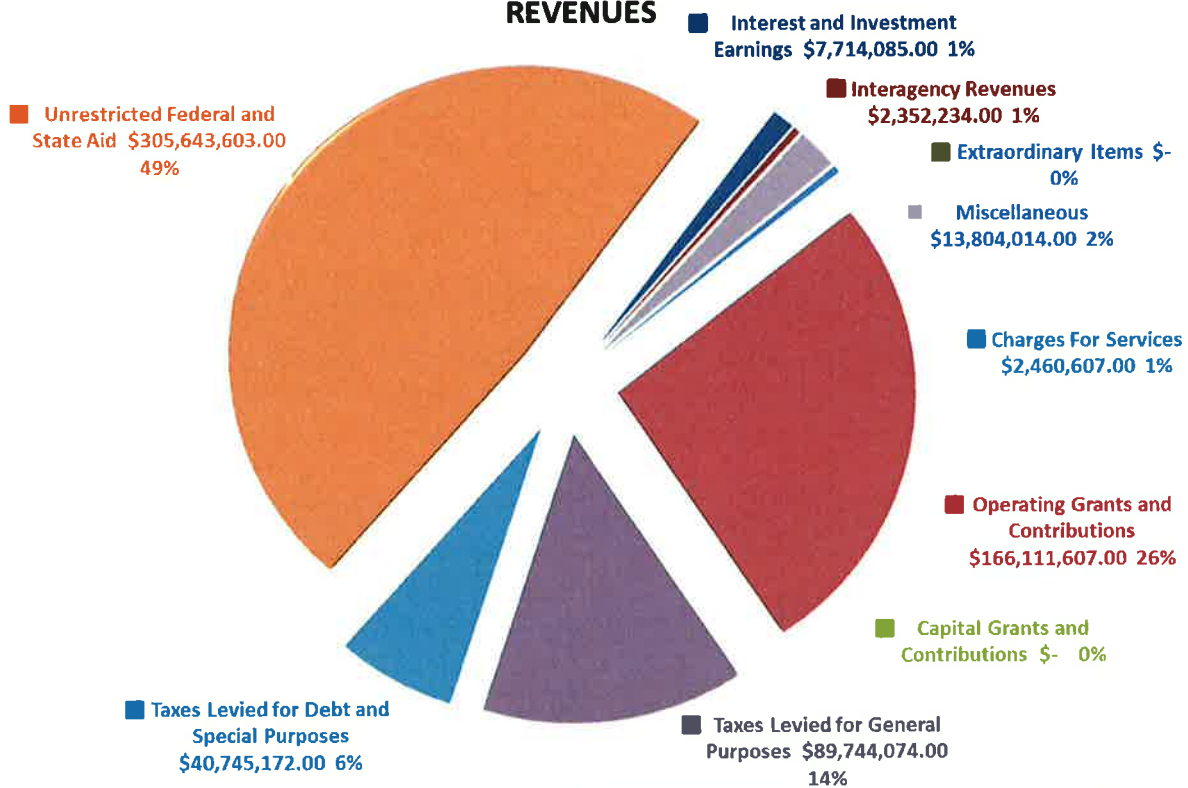
The net increase to the total expenditure budget between Adopted and Year End budget was \$15,959,604, due to revisions to set up expenditures related to the one-time funds described above and the categorical program funds, which are budgeted after July 1 as grant award documents are received and school site plans are approved.

Actual revenues were \$14,711,984, or 2.9% below Year End budget, due primarily to unspent and unearned categorical revenue and one-time revenues that carryover to 2017-18. Actual expenditures were \$17,318,892, or 3.2% below Year End budget, due to timing of grants received in the later part of the year, lower than expected health benefit increase, and unspent categorical revenue and unspent school site program funds.

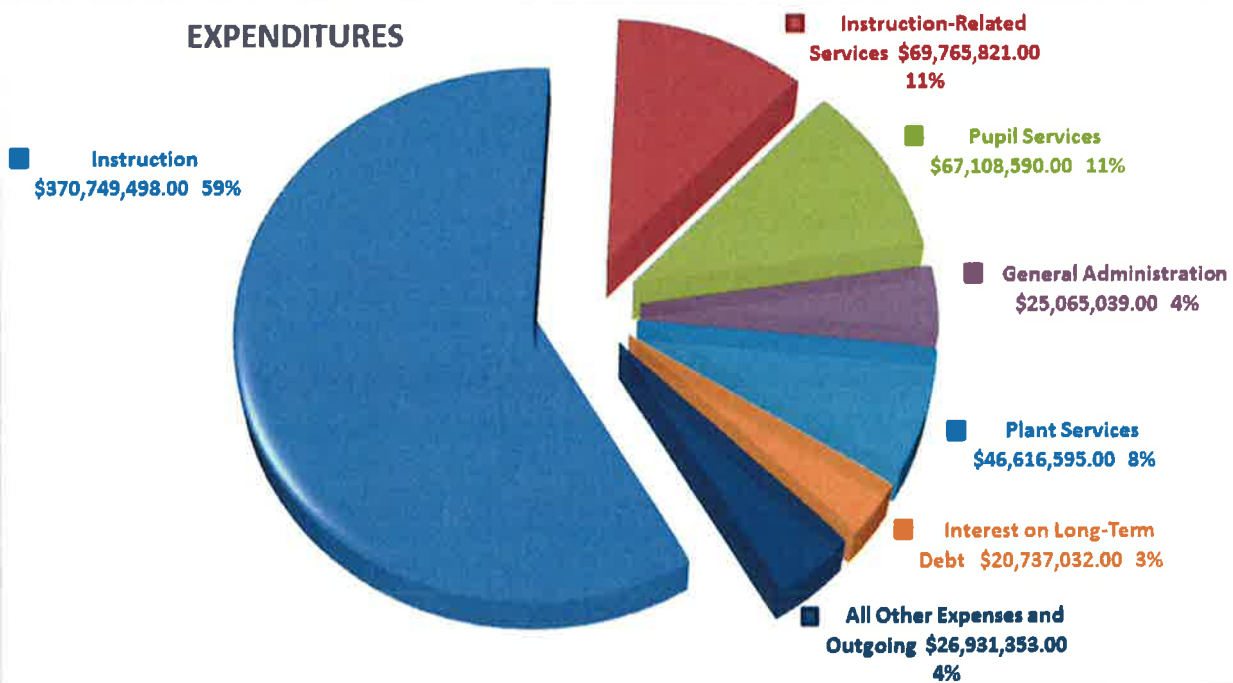
The following table summarizes the General Fund operational fund financial statements for the year ended June 30, 2017:

Total Revenue	\$498,100,446
Total Expenditures	\$515,670,957
Other Financing Sources & Uses	\$1,104,703
Net Change	(\$16,465,808)

REVENUES



EXPENDITURES



The percentage of revenues decreased by 3% for Unrestricted Federal and State Aid and Taxes Levied for General Purposes compared to FY 2015-16, mainly because the reduction of one-time funds. The percentage increase of expenditures for FY 2016-17 is 4% compared to FY 2015-16.

Capital Projects

Modernization and construction projects are scheduled to continue as we update our existing facilities and continue to close out construction projects. With the passage of Bond Measures Q and R in 2012, the District continues facility improvements, modernization and construction projects that enhance the learning environment.

Total Expenditures for Fiscal Year Ended June 30, 2017

<u>Measure Q</u>	<u>\$38,857,558</u>
● Program Management Expenditures	\$1,132,232
● Completed Project Expenditures:	
▪ Core Academic Renovation	\$53,693
▪ District-wide Fire and Irrigation Improvements	\$916,640
▪ Modernization, Repair and Upgrades	\$9,794,896
▪ Program Enhancements	\$1,847,597
▪ Resource and Energy Conservation Improvement Projects	\$121,459
▪ Technology Upgrades	(\$605,075)
● In Progress Project Expenditures:	
▪ Core Academic Renovation	\$19,882,942
▪ District-wide Fire and Irrigation Improvements	\$354,511
▪ Modernization, Repair and Upgrades	\$1,045,028
▪ Program Enhancements	\$4,308,606
▪ Technology Upgrades	\$5,029
<u>Measure R</u>	<u>\$390,442</u>
● Program Management Expenditures	\$216,979
● Completed Project Expenditures:	
▪ Modernization, Repair and Upgrades	(\$43,990)
● In Progress Project Expenditures:	
▪ Athletics: Fields, Gyms, Locker Rooms	\$144,044
▪ Nutrition Services Center	\$73,409

Summary of Future Projects as of June 30, 2017

<u>Project Year(s)</u>	<u>Projects</u>	<u>Estimated Budget</u>
<u>Measure Q</u>		<u>\$87,100,000</u>
2018-2021	Core Academic Renovation	\$27,729,000
2018-2021	Modernization, Repair and Upgrade Projects	\$56,871,000
2018-2021	Resource and Energy Conservation Improvement Projects	\$2,500,000
<u>Measure R</u>		<u>\$30,900,000</u>
2018-2021	Nutrition Services Center	

District Indebtedness

As of June 30, 2017, the District has incurred \$1,285,646,178 of long-term liabilities. Of this amount, \$529,458,884 is General Obligation Bonds and Accreted Interest backed by property tax increases voted on by District residents in 1999, 2002 and 2012, and \$67,920,000 of Lease Revenue Bonds, backed by Mello-Roos Community Facilities funds.

Financial Issues

Since the beginning of the "Great Recession," revenues for school districts within the State, from what has been known as the "Revenue Limit Calculation," have been significantly below the 2008-2009 funding level. Funding for the 2015-2016 and 2016-2017 fiscal year was the exception. It was slightly higher than 2008-09 when the district incurred about 20% reduction. With the passage of the Local Control Funding Formula (LCFF) and Proposition 30, the prospects for increased State funding are dramatically improved.

Funding is however only part of the equation. Declining ADA with level enrollment, increased operating expenses, such as pension and health benefits increases, and uncertain future state resources are the key issues facing Sacramento City Unified School District. The development of future budgets will be influenced by external variables such as the State Budget and enrollment changes. Internal factors of compensation and the number of employees must be commensurate with the number of students. Sacramento City Unified School District must be vigilant in monitoring all expenditures to avoid fiscal distress.

BASIC FINANCIAL STATEMENTS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 365,467,704
Receivables	41,264,317
Prepaid expenses	16,636
Stores inventory	714,160
Non-depreciable capital assets (Note 4)	58,045,675
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>496,150,664</u>
Total assets	<u>961,659,156</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 8 and 9)	79,524,351
Deferred loss on refunding of debt	<u>2,756,547</u>
Total deferred outflows of resources	<u>82,280,898</u>
LIABILITIES	
Accounts payable	59,028,908
Unpaid claims and claim adjustment expenses (Note 5)	755,880
Unearned revenue	6,663,258
Long-term liabilities (Note 6):	
Due within one year	63,948,803
Due after one year	<u>1,221,697,375</u>
Total liabilities	<u>1,352,094,224</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 8 and 9)	<u>25,051,000</u>
NET POSITION	
Net investment in capital assets	105,170,078
Restricted:	
Legally restricted programs	25,120,917
Capital projects	25,403,975
Debt service	40,952,072
Self-Insurance	9,862,313
Unrestricted	<u>(539,714,525)</u>
Total net position	<u>\$ (333,205,170)</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

	Expenses	Charges For Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position
			Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 370,749,498	\$ 1,218,017	\$ 106,935,619	\$ -	\$ (262,595,862)
Instruction-related services:					
Supervision and administration	30,578,271	159,610	14,608,370	-	(15,810,291)
Library, media and technology	2,855,562	127	327,171	-	(2,528,264)
School site administration	36,331,988	1,387	2,300,637	-	(34,029,964)
Pupil services:					
Home-to-school transportation	12,176,052	654	140,115	-	(12,035,283)
Food services	24,472,408	928,386	23,134,154	-	(409,868)
All other pupil services	30,460,130	58,964	12,996,347	-	(17,404,819)
General administration:					
Centralized data processing	4,252,645	493	3,778	-	(4,248,374)
All other general administration	20,812,394	40,616	2,763,641	-	(18,008,137)
Plant service	46,616,595	44,596	1,505,018	-	(45,066,981)
Ancillary services	2,879,186	417	73,812	-	(2,804,957)
Community services	847,659	-	411,296	-	(436,363)
Enterprise activities	22,209,738	-	-	-	(22,209,738)
Other outgo	994,770	7,340	911,649	-	(75,781)
Interest on long-term liabilities	20,737,032	-	-	-	(20,737,032)
Total governmental activities	\$ 626,973,928	\$ 2,460,607	\$ 166,111,607	\$ -	(458,401,714)
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					89,744,074
Taxes levied for debt service					38,087,615
Taxes levied for other specific purposes					2,657,557
Federal and state aid not restricted to specific purposes					305,643,603
Interest and investment earnings					7,714,085
Interagency revenues					2,352,234
Miscellaneous					13,804,014
Total general revenues					460,003,182
Change in net position					1,601,468
Net position, July 1, 2016					(334,806,638)
Net position, June 30, 2017					\$ (333,205,170)

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2017

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Funds</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and investments:					
Cash in County Treasury	\$ 92,414,388	\$ 17,009,997	\$ 46,075,684	\$ 17,251,646	\$ 172,751,715
Cash on hand and in banks	1,700,267	-	-	1,685,740	3,386,007
Cash in revolving fund	225,000	-	-	2,000	227,000
Cash with Fiscal Agent	-	170,248,077	7,910,606	-	178,158,683
Local Agency Investment Fund (LAIF)	-	664,375	-	-	664,375
Receivables	12,008,190	715,975	157,759	8,523,089	21,405,013
Due from grantor governments	17,961,176	-	-	1,553,510	19,514,686
Due from other funds	2,963,638	696,065	-	4,292,614	7,952,317
Prepaid expenditures	16,636	-	-	-	16,636
Stores inventory	126,654	-	-	587,506	714,160
	<u>127,415,949</u>	<u>189,334,489</u>	<u>54,144,049</u>	<u>33,896,105</u>	<u>404,790,592</u>
Total assets	<u>\$ 127,415,949</u>	<u>\$ 189,334,489</u>	<u>\$ 54,144,049</u>	<u>\$ 33,896,105</u>	<u>\$ 404,790,592</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 34,529,308	\$ 5,732,219	\$ 13,191,977	\$ 1,856,954	\$ 55,310,458
Unearned revenue	6,458,836	-	-	204,422	6,663,258
Due to other funds	4,960,998	3,548	-	2,987,771	7,952,317
	<u>45,949,142</u>	<u>5,735,767</u>	<u>13,191,977</u>	<u>5,049,147</u>	<u>69,926,033</u>
Total liabilities	<u>45,949,142</u>	<u>5,735,767</u>	<u>13,191,977</u>	<u>5,049,147</u>	<u>69,926,033</u>
Fund balances:					
Nonspendable	368,290	-	-	589,506	957,796
Restricted	8,327,289	183,598,722	40,952,072	28,257,452	261,135,535
Assigned	52,758,095	-	-	-	52,758,095
Unassigned	20,013,133	-	-	-	20,013,133
	<u>81,466,807</u>	<u>183,598,722</u>	<u>40,952,072</u>	<u>28,846,958</u>	<u>334,864,559</u>
Total fund balances	<u>81,466,807</u>	<u>183,598,722</u>	<u>40,952,072</u>	<u>28,846,958</u>	<u>334,864,559</u>
Total liabilities and fund balances	<u>\$ 127,415,949</u>	<u>\$ 189,334,489</u>	<u>\$ 54,144,049</u>	<u>\$ 33,896,105</u>	<u>\$ 404,790,592</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET -
TO THE STATEMENT OF NET POSITION
June 30, 2017

Total fund balances - Governmental Funds \$ 334,864,559

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,077,298,092 and the accumulated depreciation is \$523,101,753 (Note 4). 554,196,339

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at June 30, 2017 consisted of (Note 6):

General Obligation Bonds	\$ (514,847,966)	
Accreted interest	(14,610,918)	
Lease Revenue Bonds	(67,920,000)	
Premium on issuance	(39,164,880)	
Capitalized lease obligations	(98,039)	
Net pension liability (Notes 8 and 9)	(405,079,000)	
Net OPEB liability (Note 10)	(235,580,734)	
Compensated absences	<u>(8,344,641)</u>	
		(1,285,646,178)

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Net position of the Self-Insurance Fund is: 9,862,313

In the governmental funds, interest on long-term liabilities is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred: (3,712,101)

Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government-wide statements, they are categorized as deferred outflows and are amortized over the life of the related debt. 2,756,547

In government funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported (Notes 8 and 9).

Deferred outflows of resources relating to pensions	\$ 79,524,351	
Deferred inflows of resources relating to pensions	<u>(25,051,000)</u>	
		<u>54,473,351</u>

Total net position - governmental activities \$ (333,205,170)

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local control funding formula (LCFF):					
State apportionment	\$ 283,664,516	\$ -	\$ -	\$ 15,662,335	\$ 299,326,851
Local sources	<u>79,238,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,238,343</u>
Total LCFF	<u>362,902,859</u>	<u>-</u>	<u>-</u>	<u>15,662,335</u>	<u>378,565,194</u>
Federal sources	41,219,643	-	-	35,792,502	77,012,145
Other state sources	83,134,267	-	436,858	12,524,906	96,096,031
Other local sources	<u>10,843,677</u>	<u>1,894,011</u>	<u>45,500,490</u>	<u>15,369,172</u>	<u>73,607,350</u>
Total revenues	<u>498,100,446</u>	<u>1,894,011</u>	<u>45,937,348</u>	<u>79,348,915</u>	<u>625,280,720</u>
Expenditures:					
Current:					
Certificated salaries	192,501,260	-	-	17,428,909	209,930,169
Classified salaries	58,343,622	646,204	-	14,756,588	73,746,414
Employee benefits	141,343,139	239,979	-	18,982,735	160,565,853
Books and supplies	12,897,800	674,594	-	14,671,365	28,243,759
Contract services and operating expenditures	87,290,180	492,433	425,358	4,489,718	92,697,689
Other outgo	216,459	-	1,120	-	217,579
Capital outlay	23,010,286	41,838,917	-	3,608,459	68,457,662
Debt service:					
Principal retirement	65,426	-	26,510,000	2,265,000	28,840,426
Interest	<u>2,785</u>	<u>-</u>	<u>17,593,725</u>	<u>3,202,604</u>	<u>20,799,114</u>
Total expenditures	<u>515,670,957</u>	<u>43,892,127</u>	<u>44,530,203</u>	<u>79,405,378</u>	<u>683,498,665</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(17,570,511)</u>	<u>(41,998,116)</u>	<u>1,407,145</u>	<u>(56,463)</u>	<u>(58,217,945)</u>
Other financing sources (uses):					
Transfers in	3,126,985	823,292	-	1,200,764	5,151,041
Transfers out	(2,022,282)	-	-	(3,128,759)	(5,151,041)
Proceeds from the issuance of debt	-	122,000,000	-	-	122,000,000
Premium from issuance of debt	<u>-</u>	<u>-</u>	<u>7,888,686</u>	<u>-</u>	<u>7,888,686</u>
Total other financing sources (uses)	<u>1,104,703</u>	<u>122,823,292</u>	<u>7,888,686</u>	<u>(1,927,995)</u>	<u>129,888,686</u>
Change in fund balances	(16,465,808)	80,825,176	9,295,831	(1,984,458)	71,670,741
Fund balances, July 1, 2016	<u>97,932,615</u>	<u>102,773,546</u>	<u>31,656,241</u>	<u>30,831,416</u>	<u>263,193,818</u>
Fund balances, June 30, 2017	<u>\$ 81,466,807</u>	<u>\$ 183,598,722</u>	<u>\$ 40,952,072</u>	<u>\$ 28,846,958</u>	<u>\$ 334,864,559</u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

Net change in fund balances - Total Governmental Funds	\$ 71,670,741
Amounts reported for governmental activities in the statement of activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).	69,118,243
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(31,394,735)
In the governmental funds, the entire proceeds from the disposal of capital assets is reported as revenue. In the statement of activities, only the resulting gain or loss is reported (Note 4).	(137,565)
Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).	28,840,426
In governmental funds, proceeds from debt are recognized as other financing sources. In the statement of net position, proceeds from debt are reported as increases to liabilities (Note 6).	(122,000,000)
Accreted interest is an expense that is not reported in the governmental funds (Note 6).	(1,835,718)
Premiums related to the issuance of long-term liabilities is recognized as an other financing source in the governmental funds, but decreases the liability in the statement of net position. The premiums added in the current year due to new debt issuance activity is \$7,888,686 and the current year annual amortization is \$2,320,038 (Note 6).	(5,568,648)
In governmental funds, deferred inflows and deferred outflows of resources are not recognized. In the government-wide statements, deferred inflows and deferred outflows of resources are amortized over the life of the debt. The net activity in the deferred outflow for the current year is:	(335,656)
In governmental funds, interest on long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred.	(124,432)

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2017

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost recovery basis. The change in net position for the Self-Insurance Fund was:	\$ 761,918
In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	1,582,388
In the statement of activities, expenses related to net OPEB liability and compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 6 and 10).	<u>(8,975,494)</u>
Change in net position of governmental activities	<u>\$ 1,601,468</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION - PROPRIETARY FUND
SELF-INSURANCE FUND
June 30, 2017

ASSETS

Current assets:

Cash and investments:

Cash in County Treasury	\$ 10,017,665
Cash on hand and in banks	12,259
Cash with Fiscal Agent	250,000
Receivables	<u>344,618</u>

Total current assets 10,624,542

LIABILITIES

Current liabilities:

Accounts payable	6,349
Unpaid claims and claim adjustment expenses	<u>755,880</u>

Total current liabilities 762,229

NET POSITION

Restricted for self-insurance \$ 9,862,313

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN
NET POSITION - PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2017

Operating revenues:	
Self-insurance premiums	\$ 15,213,673
Other local revenue	<u>16,000</u>
Total operating revenues	<u>15,229,673</u>
Operating expenses:	
Classified salaries	261,402
Employee benefits	132,878
Books and supplies	4,318
Contract services	<u>14,136,685</u>
Total operating expenses	<u>14,535,283</u>
Net operating income	694,390
Non-operating income:	
Interest income	<u>67,528</u>
Change in net position	761,918
Total net position, July 1, 2016	<u>9,100,395</u>
Total net position, June 30, 2017	<u><u>\$ 9,862,313</u></u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2017

Cash flows from operating activities:	
Cash received from self-insurance premiums	\$ 15,083,627
Cash paid for employee benefits	(14,552,453)
Cash paid for other expenses	<u>(426,461)</u>
Net cash provided by operating activities	104,713
Cash flows provided by investing activities:	
Interest income received	<u>67,528</u>
Change in cash and investments	172,241
Cash and investments, July 1, 2016	<u>10,107,683</u>
Cash and investments, June 30, 2017	<u>\$ 10,279,924</u>
Reconciliation of net operating income to net cash provided by operating activities:	
Net operating income	\$ <u>694,390</u>
Adjustments to reconcile net operating income to net cash provided by operating activities:	
(Increase) in:	
Receivables	(146,046)
(Decrease) increase in:	
Unpaid claims and claim adjustment expenses	(417,603)
Accounts payable	(19,356)
Unearned revenue	(3,000)
Due to other funds	<u>(3,672)</u>
Total adjustments	<u>(589,677)</u>
Net cash provided by operating activities	<u>\$ 104,713</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST AND AGENCY FUNDS
June 30, 2017

	<u>Trust Fund</u>	<u>Agency Fund</u>
	<u>Scholar- ship Trust</u>	<u>Student Body Funds</u>
ASSETS		
Cash and investments (Note 2):		
Cash on hand and in banks	\$ 475,282	\$ 1,272,000
Receivables	-	110
Stores inventory	-	2,193
Other assets	<u>-</u>	<u>667</u>
Total assets	<u>475,282</u>	<u>\$ 1,274,970</u>
LIABILITIES		
Accounts payable	-	\$ 1,217
Due to student groups	<u>-</u>	<u>1,273,753</u>
Total liabilities	<u>-</u>	<u>\$ 1,274,970</u>
NET POSITION		
Restricted for scholarship	<u>\$ 475,282</u>	

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
TRUST FUND
For the Year Ended June 30, 2017

	Scholarship Trust
Additions:	
Other local sources	\$ <u>17,278</u>
Deductions:	
Contract services and operating expenditures	<u>27,673</u>
Change in net position	(10,395)
Net position, July 1, 2016	<u>485,677</u>
Net position, June 30, 2017	<u><u>\$ 475,282</u></u>

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

The District, Sacramento County Schools Education Facilities Financing Corporation (the "Corporation") and Sacramento City Schools Joint Powers Financing Authority (the "Authority") have a financial and operational relationship which meet the reporting entity definition criteria of the *Codification of Governmental Accounting and Financial Reporting Standards, Section 2100*, for inclusion of the Corporation and Authority as a component unit of the District. Therefore, the financial activities of the Corporation and the Authority have been included in the basic financial statements of the District as a blended component unit.

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

A - Manifestations of Oversight

1. The Corporation's and the Authority's Boards of Directors were appointed by the District's Board of Education.
2. The Corporation and the Authority have no employees. The District's Superintendent and Chief Business Officer function as agents of the Corporation and the Authority. Neither individual received additional compensation for work performed in this capacity.
3. The District exercises significant influence over operations of the Corporation and the Authority as it is anticipated that the District will be the sole lessee of all facilities owned by the Corporation and the Authority.

B - Accounting for Fiscal Matters

1. All major financing arrangements, contracts, and other transactions of the Corporation and the Authority must have the consent of the District.
2. Any deficits incurred by the Corporation and the Authority will be reflected in the lease payments of the District. Any surpluses of the Corporation and the Authority revert to the District at the end of the lease period.
3. It is anticipated that the District's lease payments will be the sole revenue source of the Corporation and the Authority.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. The District has assumed a "moral obligation," and potentially a legal obligation, for any debt incurred by the Corporation and the Authority.

C - Scope of Public Service and Financial Presentation

1. The Corporation and the Authority were created for the sole purpose of financially assisting the District.
2. The Corporation is a nonprofit, public benefit corporation incorporated under the laws of the State of California and recorded by the Secretary of State. The Authority was created pursuant to a joint powers agreement between the District and the California Statewide Communities Development Authority, pursuant to the California Government Code, commencing with Section 6500. The Corporation and the Authority were formed to provide financing assistance to the District for construction and acquisition of major capital facilities. Upon completion the District intends to occupy all Corporation and Authority facilities. When the Corporation's Certificates of Participation and the Authority's Lease Revenue Bonds have been paid with state reimbursements and the District's developer fees, title of all Corporation and Authority property will pass to the District for no additional consideration.
3. The Corporation's and the Authority's financial activity is presented in the financial statements in the Building Fund. Certificates of Participation issued by the Corporation and Lease Revenue Bonds issued by the Authority are included in the government-wide financial statements.

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

A - Major Funds:

1. General Fund:

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

2. Building Fund:

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

3. Bond Interest and Redemption Fund:

The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. All records relating to the Bond Interest and Redemption Fund are maintained by the Sacramento County Auditor-Controller. The revenue for this fund is raised by school district taxes which are levied, collected, and administered by County officials. The Education Code stipulates that the tax rate levied shall be sufficient to provide monies for the payment of principal and interest as they become due on outstanding school district bonds.

B - Other Funds:

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

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Developer Fees, County School Facilities and Community Facilities Funds.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Self-Insurance Fund is an internal service fund used to account for services rendered on a cost-reimbursement basis within the District. The Self-Insurance Fund is used to provide workers' compensation, dental and vision benefits to employees of the District.

The Scholarship Fund is a trust fund used to account for amounts held by the District as Trustee, to be used to provide scholarships to students of the District.

Student Body Funds are used to account for revenues and expenditures of the various student body organizations. All cash activity, assets and liabilities of the various student bodies of the District are accounted for in Student Body Funds.

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

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

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

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

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was required as of June 30, 2017.

Stores Inventory: Inventories in the General and Cafeteria Funds are valued at average cost. Inventory recorded in the General and Cafeteria Funds consists mainly of school supplies and consumable supplies. Inventories are recorded as an expenditure at the time the individual inventory items are transferred from the warehouse to schools and offices.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 3 - 30 years depending on asset types.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 49,336,600	\$ 30,187,751	\$ 79,524,351
Deferred inflows of resources	\$ 13,299,000	\$ 11,752,000	\$ 25,051,000
Net pension liability	\$ 299,780,000	\$ 105,299,000	\$ 405,079,000
Pension expense	\$ 42,619,994	\$ 5,621,685	\$ 48,241,679

Compensated Absences: Compensated absences totaling \$8,344,641 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits.

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position: Net position is displayed in three components:

1. Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for debt service repayments represents the portion of net position which the District plans to expend on debt repayment in the ensuing year. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for paying insurance premiums. The restriction for scholarships represents the portion of net position to be used to provide financial assistance to students of the District. It is the District's policy to first use restricted net position when allowable expenditures are incurred.
3. Unrestricted Net Position – All other net position that do not meet the definitions of "restricted" or "net investment in capital assets".

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

A - Nonspendable Fund Balance:

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

B - Restricted Fund Balance:

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

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2017, the District had no committed fund balances.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however, as of June 30, 2017, no such designation has occurred.

E - Unassigned Fund Balance:

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

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

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

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2017, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

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

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. All encumbrances are liquidated as of June 30.

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2017 are reported at fair value and consisted of the following:

	Governmental Activities			Fiduciary Activities
	Governmental Funds	Proprietary Fund	Total	
Pooled Funds:				
Cash in County Treasury	<u>\$172,751,715</u>	<u>\$ 10,017,665</u>	<u>\$182,769,380</u>	<u>\$ -</u>
Deposits:				
Cash on hand and in banks	3,386,007	12,259	3,398,266	1,747,282
Cash in revolving fund	<u>227,000</u>	<u>-</u>	<u>227,000</u>	<u>-</u>
Total deposits	<u>3,613,007</u>	<u>12,259</u>	<u>3,625,266</u>	<u>1,747,282</u>
Investments:				
Cash with Fiscal Agent	178,158,683	250,000	178,408,683	-
Local Agency Investment Fund	<u>664,375</u>	<u>-</u>	<u>664,375</u>	<u>-</u>
Total investments	<u>178,823,058</u>	<u>250,000</u>	<u>179,073,058</u>	<u>-</u>
Total cash and investments	<u>\$355,187,780</u>	<u>\$ 10,279,924</u>	<u>\$365,467,704</u>	<u>\$ 1,747,282</u>

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

Deposits - Custodial Credit Risk - Deposits: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2017, the carrying amount of the District's accounts was \$5,372,548 and the bank balance was \$6,331,767. \$1,242,160 of the bank balance was FDIC insured and \$5,089,607 remained uninsured.

Cash with Fiscal Agent: Cash with Fiscal Agent in the Governmental Funds represents funds held by Fiscal Agents restricted for capital projects and repayment of General Obligation Bonds. The District holds their funds with the Sacramento County Treasurer. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis. Cash with Fiscal Agent held in the Proprietary Fund represents funds held as required by the District's third-party administrator, Self Insurance Authority, for the District's self-insurance activities.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments: The Cash with Fiscal Agent in the Self-Insurance Fund represents cash segregated for the future payment of self-insured benefits. These amounts are held by a third party custodian in the District's name.

Sacramento City Unified School District places certain funds with the State of California's Local Agency Investment Fund (LAIF). The District is a voluntary participant in LAIF, which is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California and the Pooled Money Investment Board. The State Treasurer's Office pools these funds with those of other governmental agencies in the state and invests the cash. The fair value of the District's investment in the pool is reported in the accompanying financial statements based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The monies held in the pooled investments funds are not subject to categorization by risk category. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Funds are accessible and transferable to the master account within twenty-four hours notice. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, and floating rate securities issued by federal agencies, government-sponsored enterprises and corporations. LAIF is administered by the State Treasurer. LAIF investments are audited annually by the Pooled Money Investment Board and the State Controller's Office. Copies of this audit may be obtained from the State Treasurer's Office: 915 Capitol Mall; Sacramento, California 95814. The Pooled Money Investment Board has established policies, goals, and objectives to make certain that their goal of safety, liquidity and yield are not jeopardized.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2017, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2017, the District had no concentration of credit risk.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2017

NOTE 3 – INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as transfers, except for the Self-Insurance Fund activity which is recorded as income and expenditures of the Self-Insurance Fund and the funds which incur payroll costs, respectively. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual interfund receivable and payable balances at June 30, 2017 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 2,963,638	\$ 4,960,998
Building	696,065	3,548
Non-Major Funds:		
Charter Schools	3,777,732	869,723
Adult Education	67,394	511,345
Child Development	329,544	684,683
Cafeteria	114,396	916,850
Developer Fees	-	688
County Facilities	3,548	3,548
Community Facilities	-	934
	<u> </u>	<u> </u>
Totals	<u>\$ 7,952,317</u>	<u>\$ 7,952,317</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 3 – INTERFUND TRANSACTIONS (Continued)

Transfers: Transfers consist of transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the 2016-2017 fiscal year were as follows:

Transfer from the General Fund to the Charter Schools Fund to sustain Sacramento New Tech Charter School.	\$ 482,345
Transfer from the General Fund to the Adult Education fund for contribution for parent education for preschool classes.	377,319
Transfer from the General Fund to the Child Development Fund to sustain child development programs.	322,344
Transfer from the General Fund to the Cafeteria Fund to reimburse child nutrition for bad debt for negative meal accounts.	18,756
Transfer from the General Fund to the Building Fund to reimburse prior year developer fee expenses with emergency repair program funds.	821,518
Transfer from the Charter Schools Fund to the General Fund for Charter Fees.	1,578,479
Transfer from the Adult Education Fund to General Fund for indirect costs.	67,733
Transfer from the Child Development Fund to the General Fund for indirect costs.	655,919
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	824,854
Transfer from the County Schools Facilities Fund to the Building Fund to transfer revenue from a County deposit fund to a District managed fund.	1,774
	<u>1,774</u>
	<u>\$ 5,151,041</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2017 is shown below:

	Balance July 1, <u>2016</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance June 30, <u>2017</u>
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 19,873,250	\$ -	\$ 82,755	\$ 19,790,495
Work-in-process	17,932,588	33,836,087	13,513,495	38,255,180
Depreciable:				
Buildings	769,563,806	30,032,760	-	799,596,566
Site improvements	149,650,245	16,933,171	-	166,583,416
Equipment	<u>52,610,981</u>	<u>1,829,720</u>	<u>1,368,266</u>	<u>53,072,435</u>
Totals, at cost	<u>1,009,630,870</u>	<u>82,631,738</u>	<u>14,964,516</u>	<u>1,077,298,092</u>
Less accumulated depreciation:				
Buildings	(379,896,977)	(20,126,872)	-	(400,023,849)
Site improvements	(79,322,045)	(7,330,724)	-	(86,652,769)
Equipment	<u>(33,801,452)</u>	<u>(3,937,139)</u>	<u>(1,313,456)</u>	<u>(36,425,135)</u>
Total accumulated depreciation	<u>(493,020,474)</u>	<u>(31,394,735)</u>	<u>(1,313,456)</u>	<u>(523,101,753)</u>
Capital assets, net	<u>\$ 516,610,396</u>	<u>\$ 51,237,003</u>	<u>\$ 13,651,060</u>	<u>\$ 554,196,339</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 27,466,499
Food services	309,970
All other pupil services	239,899
Community services	2,104,062
All other general administration	339,590
Plant services	<u>934,715</u>
Total depreciation expense	<u>\$ 31,394,735</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 5 – SELF-INSURANCE CLAIMS

The District has established a Self-Insurance Fund to account for employee vision benefits, employee dental benefits and workers' compensation plans. The employee vision and dental plans are self insured and contract with a third party administrator for benefits processing. Until July 31, 1998 and from July 1, 2001 through June 30, 2005, the workers' compensation plan provided coverage up to \$250,000 and purchased excess insurance for claims over the retained coverage limit. Between August 1, 1998 and June 30, 2001, and after July 1, 2005, the District purchased insurance for the workers' compensation coverage.

The liability for unpaid claims and claim adjustment expenses represents the ultimate cost of claims that have been reported but not settled and of claims that have been incurred but not reported. These claims will be paid in future years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year.

District management recomputes the liability annually using available updated claims data. Annually, the District obtains an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors. The liability for workers compensation is based on an actuarial study dated April 10, 2017 and April 18, 2016 for the years ended June 30, 2017 and June 30, 2016, respectively.

The liabilities for unpaid claims and claim adjustment expenses are as follows:

	June 30, <u>2016</u>	June 30, <u>2017</u>
Unpaid claim and claim adjustment expenses, beginning of year	\$ 1,346,419	\$ 1,173,483
Total incurred claims and claim adjustment expenses	13,122,856	14,134,850
Total payments	<u>(13,295,792)</u>	<u>(14,552,453)</u>
Total unpaid claims and claim adjustment expenses at end of year	<u>\$ 1,173,483</u>	<u>\$ 755,880</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 6 – LONG-TERM LIABILITIES

General Obligation Bonds

A summary of General Obligation Bonds payable as of June 30, 2017 follows:

<u>Series</u>	<u>Interest Rate</u>	<u>Original Maturity</u>	<u>Balance July 1, 2016</u>	<u>Current Year Issuance</u>	<u>Current Year Refunded & Matured</u>	<u>Balance June 30, 2017</u>
2007 - CI	3.5 - 5.0%	2022	\$ 2,285,000	\$ -	\$ 2,285,000	\$ -
2007 - CA	4.6 - 4.8%	2032	26,077,966	-	-	26,077,966
2011	0.5 - 5.5%	2029	60,245,000	-	4,255,000	55,990,000
2012	2.0 - 5.3%	2031	98,700,000	-	5,170,000	93,530,000
2013 - A	2.0 - 5.0%	2038	13,090,000	-	350,000	12,740,000
2013 - B	5.7%	2038	40,000,000	-	-	40,000,000
2014	2.0 - 5.0%	2027	42,385,000	-	2,200,000	40,185,000
2015	2.0 - 5.0%	2030	32,575,000	-	-	32,575,000
2015 C1	2.0 - 5.0%	2041	66,260,000	-	12,250,000	54,010,000
2015 C2	0.7 - 1.2%	2033	23,740,000	-	-	23,740,000
2016	2.0-4.0%	2041	14,000,000	-	-	14,000,000
2017 - E	3.0-5.0%	2047	-	112,000,000	-	112,000,000
2017 - C	3.0-5.0%	2047	-	10,000,000	-	10,000,000
			<u>\$ 419,357,966</u>	<u>\$ 122,000,000</u>	<u>\$ 26,510,000</u>	<u>\$ 514,847,966</u>

The Series 2007, 2011, 2012, 2013, 2014, 2015, 2016 and 2017 Serial Bonds are authorized pursuant to the Election of 2002 and Election of 2012, and are payable from property taxes levied by the County of Sacramento.

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2017 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 27,235,000	\$ 20,363,089	\$ 47,598,089
2019	33,435,000	20,929,276	54,364,276
2020	24,200,000	19,808,126	44,008,126
2021	23,155,000	18,771,601	41,926,601
2022	24,475,000	17,667,576	42,142,576
2023-2027	113,520,278	84,299,358	197,819,636
2028-2032	105,860,239	69,378,607	175,238,846
2033-2037	45,647,449	38,160,382	83,807,831
2038-2042	84,505,000	13,798,463	98,303,463
2043-2047	<u>32,815,000</u>	<u>4,032,800</u>	<u>36,847,800</u>
	<u>\$ 514,847,966</u>	<u>\$ 307,209,278</u>	<u>\$ 822,057,244</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 6 – LONG-TERM LIABILITIES (Continued)

On June 30, 2011, the District issued 2011 General Obligation Refunding Bonds totaling \$79,585,000. Bond proceeds were used to refund a portion of the District's 1999 Series B, 1999 Series C, and General Obligation Refunding Bonds, Series 2001. The refunded bonds were paid off as of June 30, 2017.

On June 14, 2012, the District issued 2012 General Obligation Refunding Bonds totaling \$113,245,000. Bond proceeds were used to advance refund all of the District's 1999 Series B, 1999 Series C, General Obligation Refunding Bonds, Series 2001, and the 2002 Series A. Proceeds were also used to advance refund a portion of the District's 1999 Series D Bonds. The refunded bonds were paid off as of June 30, 2017.

On January 15, 2014, the District issued 2014 General Obligation Refunding Bonds totaling \$44,535,000. Bond proceeds were used to refund a portion of the District's 2002 General Obligation Bonds, Series 2005. The refunded bonds were paid off as of June 30, 2017.

On January 8, 2015, the District issued 2015 General Obligation Refunding Bonds totaling \$32,740,000. Bond proceeds were used to refund the District's 2002, General Obligation Bonds, Series 2005 and 2007. The refunded bonds were paid off as of June 30, 2016.

On May 24, 2016, the District issued 2016 Series D General Obligation Bonds totaling \$14,000,000. Bond proceeds are to be used for construction related projects.

On May 25, 2017, the District issued 2017 Series C and Series E General Obligation Bonds totaling \$122,000,000. Bond proceeds are to be used for construction related projects.

Lease Revenue Bonds: On February 4, 2014, the District issued Lease Revenue Refunding Bonds, 2014 Series A and Series B, totaling \$44,825,000 and \$29,460,000, respectively. Bond proceeds were used to make lease payments to the District pursuant to the Facility Lease and additionally, advance refund all of the District's 2002 Variable Rate Certificates of Participation (2002 COP). The Series A and Series B Bonds are secured by certain revenues, which consist of rental payments to be made by the District out of its general fund under a facility sublease as well as interest earning on funds held under a trust agreement.

The Lease Revenue Refunding Bonds, 2014 Series A bonds bear interest at rates ranging from 2.0% to 5.0% and are scheduled to mature through 2040 as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 2,155,000	\$ 1,931,450	\$ 4,086,450
2019	2,245,000	1,845,250	4,090,250
2020	2,370,000	1,733,000	4,103,000
2021	2,495,000	1,614,500	4,109,500
2022	2,625,000	1,489,750	4,114,750
2023-2027	8,945,000	5,487,000	14,432,000
2028-2032	-	4,556,250	4,556,250
2033-2037	9,650,000	3,861,750	13,511,750
2038-2040	<u>8,575,000</u>	<u>871,500</u>	<u>9,446,500</u>
	<u>\$ 39,060,000</u>	<u>\$ 23,390,450</u>	<u>\$ 62,450,450</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 6 – LONG-TERM LIABILITIES (Continued)

The Lease Revenue Refunding Bonds, 2014 Series B bonds bear an interest rate of 4.09% and are scheduled to mature through 2033 as follows:

Year Ending June 30,	Principal	Interest	Total
2018	\$ 200,000	\$ 1,180,374	\$ 1,380,374
2019	200,000	1,172,194	1,372,194
2020	200,000	1,164,014	1,364,014
2021	200,000	1,155,834	1,355,834
2022	200,000	1,147,654	1,347,654
2023-2027	7,490,000	5,488,985	12,978,985
2028-2032	18,185,000	2,553,816	20,738,816
2033	<u>2,185,000</u>	<u>89,367</u>	<u>2,274,367</u>
	<u>\$ 28,860,000</u>	<u>\$ 13,952,238</u>	<u>\$ 42,812,238</u>

Capitalized Lease Obligations: The District leases equipment under capital lease agreements. Future minimum lease payments are as follows:

Year Ending June 30,	Lease Payments
2018	\$ 50,263
2019	50,263
2020	<u>2,867</u>
Total payments	103,393
Less amount representing interest	<u>(5,354)</u>
Net minimum lease payments	<u>\$ 98,039</u>

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2017 is shown below:

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017	Amounts Due Within One Year
Governmental activities:					
General Obligation Bonds	\$ 419,357,966	\$ 122,000,000	\$ 26,510,000	\$ 514,847,966	\$ 27,235,000
Accreted interest	12,775,200	1,835,718	-	14,610,918	-
Lease Revenue Bonds	70,185,000	-	2,265,000	67,920,000	2,355,000
Premium on issuance	33,596,232	7,888,686	2,320,038	39,164,880	2,467,442
Capitalized lease obligations	163,465	-	65,426	98,039	46,720
Net Pension Liability (Notes 8 & 9)	330,990,000	74,089,000	-	405,079,000	-
Net OPEB liability (Note 10)	227,067,350	53,938,107	45,424,723	235,580,734	23,500,000
Compensated absences	<u>7,882,531</u>	<u>462,110</u>	<u>-</u>	<u>8,344,641</u>	<u>8,344,641</u>
	<u>\$ 1,102,017,744</u>	<u>\$ 260,213,621</u>	<u>\$ 76,585,187</u>	<u>\$ 1,285,646,178</u>	<u>\$ 63,948,803</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Principal and interest payments on the Lease Revenue Bonds are made from the Community Facilities Fund. Payments on the capitalized lease obligations are made from the General Fund. Payments on the Net Pension Liability, Net OPEB liability and compensated absences are made from the fund for which the related employee worked.

NOTE 7 – FUND BALANCES

Fund balances, by category, at June 30, 2017 consisted of the following:

	General Fund	Building Fund	Bond Interest Redemption Fund	All Non-Major Funds	Total
Nonspendable:					
Revolving cash fund	\$ 225,000	\$ -	\$ -	\$ 2,000	\$ 227,000
Stores inventory	126,654	-	-	587,506	714,160
Prepaid expenditures	<u>16,636</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,636</u>
Subtotal nonspendable	<u>368,290</u>	<u>-</u>	<u>-</u>	<u>589,506</u>	<u>957,796</u>
Restricted:					
Legally restricted programs	8,327,289	-	-	16,204,122	24,531,411
Capital projects	-	183,598,722	-	12,053,330	195,652,052
Debt service	<u>-</u>	<u>-</u>	<u>40,952,072</u>	<u>-</u>	<u>40,952,072</u>
Subtotal restricted	<u>8,327,289</u>	<u>183,598,722</u>	<u>40,952,072</u>	<u>28,257,452</u>	<u>261,135,535</u>
Assigned:					
Cover Deficit Spending in Future Years	23,372,041	-	-	-	23,372,041
Textbook Adoption	6,000,000	-	-	-	6,000,000
Districtwide Technology Upgrades	5,000,000	-	-	-	5,000,000
Equity/Access/Social Justice Initiatives	5,000,000	-	-	-	5,000,000
Other Post Employment Liability	3,000,000	-	-	-	3,000,000
Settlement of Negotiations 2016-17	2,906,463	-	-	-	2,906,463
POs Brought Forward	2,377,354	-	-	-	2,377,354
Vacation Liability - Negotiated Amount	2,121,860	-	-	-	2,121,860
Donation at School Sites	1,131,702	-	-	-	1,131,702
Fleet Replacement	927,131	-	-	-	927,131
Supplemental/Concentration Carryover	477,818	-	-	-	477,818
Regional Occupational Programs	343,544	-	-	-	343,544
CA English Language DT - CELDT	<u>100,182</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,182</u>
Subtotal assigned	<u>52,758,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,758,095</u>
Unassigned:					
Designated for economic uncertainty	<u>20,013,133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,013,133</u>
Total fund balances	<u>\$ 81,466,807</u>	<u>\$ 183,598,722</u>	<u>\$ 40,952,072</u>	<u>\$ 28,846,958</u>	<u>\$ 334,864,559</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN

General Information about the State Teachers' Retirement Plan

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plan may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at:

<http://www.calstrs.com/comprehensive-annual-financial-report>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a full time basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any three consecutive years of credited service.

CalSTRS 2% at 62

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for three consecutive years of credited service.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2016-17. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 9.205 percent of applicable member earnings for fiscal year 2016-17.

In general, member contributions cannot increase unless members are provided with some type of "comparable advantage" in exchange for such increases. Under previous law, the Legislature could reduce or eliminate the 2 percent annual increase to retirement benefits. As a result of AB 1469, effective July 1, 2014, the Legislature cannot reduce the 2 percent annual benefit adjustment for members who retire on or after January 1, 2014, and in exchange for this "comparable advantage," the member contribution rates have been increased by an amount that covers a portion of the cost of the 2 percent annual benefit adjustment.

Effective July 1, 2014, with the passage of AB 1469, member contributions for those under the 2% at 60 benefit structure increase from 8.0 percent to a total of 10.25 percent of applicable member earnings, phased in over the next three years. For members under the 2% at 62 benefit structure, contributions will increase from 8.0 percent to 9.205 percent of applicable member earnings, again phased in over three years, if there is no change to normal cost.

Employers – 12.58 percent of applicable member earnings.

In accordance with AB 1469, employer contributions will increase from 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The legislation also gives the board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

The CalSTRS employer contribution rate increases effective for fiscal year 2016-17 through fiscal year 2045-46 are summarized in the table below:

<u>Effective Date</u>	<u>Prior Rate</u>	<u>Increase</u>	<u>Total</u>
July 01, 2016	8.25%	4.33%	12.58%
July 01, 2017	8.25%	6.18%	14.43%
July 01, 2018	8.25%	8.03%	16.28%
July 01, 2019	8.25%	9.88%	18.13%
July 01, 2020	8.25%	10.85%	19.10%
July 01, 2046	8.25%	Increase from prior rate ceases in 2046-47	

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The District contributed \$25,504,600 to the plan for the fiscal year ended June 30, 2017.

State - 8.828 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year.

Also as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2046-2047. The CalSTRS state contribution rates effective for fiscal year 2016-17 and beyond are summarized in the table below.

As shown in the subsequent table, the state rate will increase to 4.811 percent on July 1, 2017, to continue paying down the unfunded liabilities associated with the benefits structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions.

<u>Effective Date</u>	<u>Base Rate</u>	<u>AB 1469 Increase For 1990 Benefit Structure</u>	<u>SBMA Funding(1)</u>	<u>Total State Appropriation to DB Program</u>
July 01, 2016	2.017%	4.311%	2.50%	8.828%
July 01, 2017	2.017%	4.811%(2)	2.50%	9.328%
July 01, 2018 to June 30, 2046	2.017%	(3)	2.50%	(3)
July 1, 2046 and thereafter	2.017%	(3)	2.50%	4.517%(3)

(1) This rate does not include the \$72 million reduction in accordance with Education Code Section 22954.

(2) During its April 2017 meeting, the board of CalSTRS exercised its limited authority to increase the state contribution rate by 0.5 percent of the payroll effective July 1, 2017.

(3) The CalSTRS board has limited authority to adjust state contribution rates from July 1, 2017, through June 30, 2046 in order to eliminate the remaining unfunded actuarial obligation associated with the 1990 benefit structure. The board cannot increase the rate by more than 0.50 percent in a fiscal year, and if there is no unfunded actuarial obligation, the contribution rate imposed to pay for the 1990 benefit structure would be reduced to 0 percent. Rates in effect prior to July 1, 2014, are reinstated if necessary to address any remaining 1990 unfunded actuarial obligation from July 1, 2046, and thereafter.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 299,780,000
State's proportionate share of the net pension liability associated with the District	<u>170,676,000</u>
Total	<u>\$ 470,456,000</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2017

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts and the State. At June 30, 2016, the District's proportion was 0.371 percent, which was a decrease of 0.004 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$42,619,994 and revenue of \$14,021,713 for support provided by the State. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 7,313,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	23,832,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	5,986,000
Contributions made subsequent to measurement date	<u>25,504,600</u>	<u>-</u>
Total	<u>\$ 49,336,600</u>	<u>\$ 13,299,000</u>

\$25,504,600 reported as deferred outflows of resources related to pensions resulting from contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ended June 30,</u>	
2018	\$ (1,932,459)
2019	\$ (1,932,459)
2020	\$ 11,425,767
2021	\$ 6,495,283
2022	\$ (2,443,967)
2023	\$ (1,079,165)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2016 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2015, and rolling forward the total pension liability to June 30, 2016. The financial reporting actuarial valuation as of June 30, 2015, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2015
Experience Study	July 1, 2006 through June 30, 2010
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.60%
Consumer Price Inflation	3.00%
Wage Growth	3.75%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience. RP2000 series tables are an industry standard set of mortality rates published by the Society of Actuaries. See CalSTRS July 1, 2006 – June 30, 2010 experience analysis and June 30, 2015 Actuarial Program Valuations for more information.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in 2012 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	47%	6.30%
Private Equity	13	9.30
Real Estate	13	5.20
Inflation Sensitive	4	3.80
Fixed Income	12	0.30
Absolute Return / Risk Mitigating Strategies	9	2.90
Cash / Liquidity	2	(1.00)

* 20-year geometric average

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2017

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Discount Rate: The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per Assembly Bill 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.60 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate:

	1% Decrease <u>(6.60%)</u>	Current Discount Rate <u>(7.60%)</u>	1% Increase <u>(8.60%)</u>
District's proportionate share of the net pension liability	<u>\$431,451,000</u>	<u>\$299,780,000</u>	<u>\$190,422,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B

General Information about the Public Employer's Retirement Fund B

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer's Retirement Fund B (PERF B) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at:

<https://www.calpers.ca.gov/docs/forms-publications/cafr-2016.pdf>.

Benefits Provided: The benefits for the defined benefit plans are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when agencies first join the PERF, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2017 were as follows:

Members - The member contribution rate was 6.0 or 7.0 percent of applicable member earnings for fiscal year 2016-17.

Employers - The employer contribution rate was 13.888 percent of applicable member earnings.

The District contributed \$9,319,751 to the plan for the fiscal year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the District reported a liability of \$105,299,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts. At June 30, 2016, the District's proportion was 0.533 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$5,621,685. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows <u>of Resources</u>	Deferred Inflows <u>of Resources</u>
Difference between expected and actual experience	\$ 4,529,000	\$ -
Changes of assumptions	-	3,164,000
Net differences between projected and actual earnings on investments	16,339,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	8,588,000
Contributions made subsequent to measurement date	<u>9,319,751</u>	<u>-</u>
Total	<u>\$ 30,187,751</u>	<u>\$ 11,752,000</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2017

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

\$9,319,751 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	
2018	\$ (6,302,407)
2019	\$ 1,614,594
2020	\$ 9,539,413
2021	\$ 4,264,400

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2016 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2015, and rolling forward the total pension liability to June 30, 2016. The financial reporting actuarial valuation as of June 30, 2015, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2015
Experience Study	June 30, 1997 through June 30, 2011
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.65%
Consumer Price Inflation	2.75%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.75% thereafter

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2017

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Long-Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return</u>
Global Equity	51%	5.25%
Global Debt Securities	20	0.99
Inflation Assets	6	0.45
Private Equity	10	6.83
Real Estate	10	4.50
Infrastructure & Forestland	2	4.50
Liquidity	1	(0.55)

* 10-year geometric average

Discount Rate: The discount rate used to measure the total pension liability was 7.65 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plan. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan’s asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2017

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.65 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.65 percent) or 1-percentage-point higher (8.65 percent) than the current rate:

	1% Decrease <u>(6.65%)</u>	Current Discount Rate <u>(7.65%)</u>	1% Increase <u>(8.65%)</u>
District's proportionate share of the net pension liability	<u>\$ 157,106,000</u>	<u>\$ 105,299,000</u>	<u>\$ 62,159,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 10 – OTHER POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description: Sacramento City Unified School District's Retired Employees Healthcare Plan (REHP), is a single-employer defined benefit healthcare plan administered by the Sacramento City Unified School District. The plan does not issue separate financial statements. REHP provides medical insurance benefits to eligible retirees. Benefits are a negotiated component of each bargaining unit agreement. Currently, eligible retirees receive health care benefits that are paid 100% by the District. District teachers qualify for these benefits after attaining age 55 with at least five years of consecutive service to the District, age 50 with 30 years of service (if a member prior to January 1, 2013), or approved disability retirement with 5 years of service. CalPERS employees qualify for benefits after attaining age 50 (age 52, if a new CalPERS member on or after January 1, 2013) with 5 years of State or public agency service or approved disability and meeting the requirements outlined in their respective bargaining agreements.

The District participates in the California Employer's Retiree Benefit Trust Program (CERBT) to pre-fund OPEB liabilities. The CERBT is an agent multiple employer plan consisting of an aggregation of single-employer plans, with pooled administrative and investment functions that are administered by PERS. A copy of the aggregated CERBT annual financial report may be obtained @www.calpers.ca.gov. CERBT serves as an irrevocable trust, to ensure that funds contributed into the Trust are dedicated to service the needs of member districts, and their employees and retirees.

The District provides these benefits on a pay-as-you-go basis. The CERBT agent plan consists of an aggregation of single employer plans under the terms of which separate accounts will be maintained for each employer. So the District's assets will provide benefits only under the District's plan. Separate financial statements are not prepared for the District's Single Employer Plan.

Funding Policy: The contribution requirements of the District are established and may be amended by the Board of Education. The required contribution is based on projected pay-as-you-go financing requirements, with an amount to fund the actuarial accrued liability as determined annually by the Board. For fiscal year ended June 30, 2017, the District contributed \$45,424,723 to the plan.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 10 – OTHER POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Annual OPEB Cost and Net OPEB Obligation: The District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Cod. Sec. P50.108-.109. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

Annual required contribution	\$ 56,770,807
Interest on net OPEB obligation	10,117,483
Adjustment to annual required contribution	<u>(12,950,183)</u>
Annual OPEB cost (expense)	53,938,107
Contributions made	<u>(45,424,723)</u>
Increase in net OPEB obligation	8,513,384
Net OPEB obligation - beginning of year	<u>227,067,350</u>
Net OPEB obligation - end of year	<u><u>\$ 235,580,734</u></u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2017 and preceding two years were as follows:

Fiscal Year Ended	Percentage of Annual Annual OPEB Cost	OPEB Cost Contributed	Net OPEB Obligation
June 30, 2015	\$ 50,035,815	55.6%	\$ 203,728,665
June 30, 2016	\$ 51,629,885	54.8%	\$ 227,067,350
June 30, 2017	\$ 53,938,107	84.2%	\$ 235,580,734

Funded Status and Funding Progress: As of July 1, 2015, the most recent actuarial valuation date, the plan was 4.0% funded. The actuarial accrued liability for benefits was \$647.2 million, and the actuarial value of assets was \$25.9 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$621.3 million. The covered payroll (annual payroll of active employees covered by the plan) was \$263.8 million, and the ratio of the UAAL to the covered payroll was 236 percent. The OPEB plan is currently operated as a pay-as-you-go plan and contributions toward prefunding began during the fiscal year ended June 30, 2014. The District signed an irrevocable trust agreement on October 18, 2012 and began accumulating funds. The funds are held in the California Employer's Retiree Benefit Trust Program described above.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 10 – OTHER POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2015, actuarial valuation, the entry age normal cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 6.00 percent initially, reduced by decrements to an ultimate rate of 4.50 percent after five years and a discount rate of 4.50 percent for explicit subsidy and 4.0 percent for implicit subsidy. The UAAL is being amortized as a level percentage of projected payroll. The remaining amortization period at June 30, 2017, was 21 years.

See required supplementary information following the notes to the basic financial statements, which presents multi-year trend information on whether assets are increasing or decreasing over time relative to the plan liabilities.

NOTE 11 – JOINT POWERS AGREEMENTS

Schools Insurance Authority: The District is a member with other school districts of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program for property and liability coverage. The joint powers agency is to be self-sustaining through member premiums. SIA enters into insurance agreements for coverage above self-insured retention layers, whereby it cedes various amounts of risk to other insurance companies or joint power authorities. SIA's Property, Liability and Workers' Compensation Programs provide self-insured retention of \$100,000, \$750,000 and \$1,000,000 per incident, respectively. The District continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year. The following is a summary of financial information for SIA at June 30, 2017:

Total assets	\$ 140,450,093
Deferred outflows	\$ 1,580,594
Total liabilities	\$ 67,894,697
Deferred inflows	\$ 253,160
Total net position	\$ 73,882,830
Total revenues	\$ 54,917,755
Total expenses	\$ 47,903,083
Change in net position	\$ 7,014,672

The relationship between the District and the Joint Powers Authority is such that the Joint Powers Authority is not a component unit of the District for financial reporting purposes.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

NOTE 12 – CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

The District has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could result in expenditure disallowances under terms of the grants, it is management's opinion that any required reimbursements of future revenue offsets subsequently determined will not have a material effect on the District's financial position or results of operations.

At June 30, 2017 the District had approximately \$7,547,190 in outstanding construction contract commitments.

REQUIRED SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2017

	<u>Budget</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues:				
LCFF:				
State apportionment	\$ 300,170,148	\$ 283,824,607	\$ 283,664,516	\$ (160,091)
Local sources	<u>65,161,773</u>	<u>79,933,740</u>	<u>79,238,343</u>	<u>(695,397)</u>
Total LCFF	<u>365,331,921</u>	<u>363,758,347</u>	<u>362,902,859</u>	<u>(855,488)</u>
Federal sources	45,535,813	49,507,325	41,219,643	(8,287,682)
Other state sources	74,263,554	91,124,430	83,134,267	(7,990,163)
Other local sources	<u>5,901,083</u>	<u>8,422,328</u>	<u>10,843,677</u>	<u>2,421,349</u>
Total revenues	<u>491,032,371</u>	<u>512,812,430</u>	<u>498,100,446</u>	<u>(14,711,984)</u>
Expenditures:				
Current:				
Certificated salaries	186,397,275	194,012,240	192,501,260	1,510,980
Classified salaries	58,714,203	58,731,004	58,343,622	387,382
Employee benefits	149,592,688	141,570,772	141,343,139	227,633
Books and supplies	20,168,575	18,304,455	12,897,800	5,406,655
Contract services and operating expenditures	85,096,701	87,948,619	87,290,180	658,439
Other outgo	-	-	216,459	(216,459)
Capital outlay	17,060,803	32,354,548	23,010,286	9,344,262
Debt service:				
Principal retirement	-	65,426	65,426	-
Interest	<u>-</u>	<u>2,785</u>	<u>2,785</u>	<u>-</u>
Total expenditures	<u>517,030,245</u>	<u>532,989,849</u>	<u>515,670,957</u>	<u>17,318,892</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(25,997,874)</u>	<u>(20,177,419)</u>	<u>(17,570,511)</u>	<u>2,606,908</u>
Other financing sources (uses):				
Transfers in	3,038,449	3,026,611	3,126,985	100,374
Transfers out	<u>(1,730,000)</u>	<u>(1,601,611)</u>	<u>(2,022,282)</u>	<u>(420,671)</u>
Total other financing sources (uses)	<u>1,308,449</u>	<u>1,425,000</u>	<u>1,104,703</u>	<u>(320,297)</u>
Change in fund balance	(24,689,425)	(18,752,419)	(16,465,808)	2,286,611
Fund balance, July 1, 2016	<u>97,932,615</u>	<u>97,932,615</u>	<u>97,932,615</u>	<u>-</u>
Fund balance, June 30, 2017	<u>\$ 73,243,190</u>	<u>\$ 79,180,196</u>	<u>\$ 81,466,807</u>	<u>\$ 2,286,611</u>

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB)
 FUNDING PROGRESS
 For the Year Ended June 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets	<u>Schedule of Funding Progress</u>		Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
		Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)			
December 1, 2010	\$ -	\$566,291,438	\$566,291,438	0.0%	\$227,500,000	248.9%
December 1, 2012	\$ -	\$632,679,806	\$632,679,806	0.0%	\$217,700,000	290.6%
July 1, 2013	\$ 3,760,628	\$615,169,050	\$611,408,422	1.0%	\$218,400,000	279.9%
July 1, 2015	\$ 25,922,638	\$647,189,172	\$621,266,534	4.0%	\$263,800,000	235.5%

Only four years of actuarial valuation data is provided because the District has only had four valuations performed.

See accompanying notes to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2017

State Teachers' Retirement Plan
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
District's proportion of the net pension liability	0.382%	0.375%	0.371%
District's proportionate share of the net pension liability	\$233,056,000	\$252,331,000	\$299,780,000
State's proportionate share of the net pension liability associated with the District	<u>134,692,000</u>	<u>133,455,000</u>	<u>170,676,000</u>
Total net pension liability	<u>\$367,748,000</u>	<u>\$385,786,000</u>	<u>\$470,456,000</u>
District's covered payroll	\$170,012,000	\$173,962,000	\$184,718,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	137.082%	145.049%	162.291%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2017

Public Employer's Retirement Fund B
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
District's proportion of the net pension liability	0.541%	0.534%	0.533%
District's proportionate share of the net pension liability	\$ 61,440,000	\$ 78,659,000	\$105,299,000
District's covered payroll	\$ 56,813,000	\$ 59,079,000	\$ 63,963,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.14%	133.14%	164.62%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
 For the Year Ended June 30, 2017

State Teachers' Retirement Plan
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Contractually required contribution	\$ 15,447,858	\$ 19,820,280	\$ 25,504,600
Contributions in relation to the contractually required contribution	<u>15,447,858</u>	<u>19,820,280</u>	<u>25,504,600</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$173,962,000	\$184,718,000	\$202,739,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%

All years prior to 2015 are not available.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
 For the Year Ended June 30, 2017

Public Employer's Retirement Fund B
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Contractually required contribution	\$ 6,954,207	\$ 7,577,683	\$ 9,319,751
Contributions in relation to the contractually required contribution	<u>6,954,207</u>	<u>7,577,683</u>	<u>9,319,751</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 59,079,000	\$ 63,963,000	\$ 67,107,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2017

NOTE 1 - PURPOSE OF SCHEDULES

A - Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B - Schedule of Other Postemployment Benefits Funding Progress

The Schedule of Other Postemployment Benefits Funding Progress presents multi-year trend information which compares, over time, the actuarially accrued liability for benefits with the actuarial value of accumulated plan assets.

C - Schedule of the District's Proportionate Share of the Net Pension Liability

The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

D - Schedule of the District's Contributions

The Schedule of the District's Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

E - Changes of Benefit Terms

There are no changes in benefit terms reported in the Required Supplementary Information.

F - Changes of Assumptions

The discount rate for the Public Employer's Retirement Fund B was 7.50, 7.65 and 7.65 percent in June 30, 2013, 2014 and 2015 actuarial reports, respectively. There are no changes in assumptions reported for the State Teachers' Retirement Plan.

SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2017

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	County Deferred Maintenance Fund	Developer Fees Fund	School Facilities Fund	Community Facilities Fund	Total
ASSETS									
Cash in County Treasury	\$ 919,055		\$ 260,172	\$ 4,638,033	\$ 303,775	\$ 8,734,667		\$ 2,395,944	\$ 17,251,646
Cash on hand and in banks	1,774	346,533	368,743	533,035	-	435,655		-	1,685,740
Cash in revolving account	-			2,000	-			-	2,000
Receivables	82,638	570,463	1,190,421	6,167,994	2,002	491,350		18,221	8,523,089
Due from grantor government	585,537	291,727	660,870	15,376	-			-	1,553,510
Due from other funds	3,777,732	67,394	329,544	114,396	-		3,548	-	4,292,614
Stores inventory	-			587,506	-			-	587,506
Total assets	<u>\$ 5,366,736</u>	<u>\$ 1,276,117</u>	<u>\$ 2,809,750</u>	<u>\$ 12,058,340</u>	<u>\$ 305,777</u>	<u>\$ 9,661,672</u>	<u>\$ 3,548</u>	<u>\$ 2,414,165</u>	<u>\$ 33,896,105</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 466,559	\$ 296,094	\$ 633,404	\$ 294,848	\$ 145,164	\$ 16,717		\$ 4,168	\$ 1,856,954
Unearned revenue	9,642	1,000	193,780	-	-			-	204,422
Due to other funds	869,723	511,345	684,683	916,850	-	688	3,548	934	2,987,771
Total liabilities	<u>1,345,924</u>	<u>808,439</u>	<u>1,511,867</u>	<u>1,211,698</u>	<u>145,164</u>	<u>17,405</u>	<u>3,548</u>	<u>5,102</u>	<u>5,049,147</u>
Fund balances:									
Nonspendable	-			589,506	-			-	589,506
Restricted	4,020,812	467,678	1,297,883	10,257,136	160,613	9,644,267		2,409,063	28,257,452
Total fund balances	<u>4,020,812</u>	<u>467,678</u>	<u>1,297,883</u>	<u>10,846,642</u>	<u>160,613</u>	<u>9,644,267</u>	<u>-</u>	<u>2,409,063</u>	<u>28,846,958</u>
Total liabilities and fund balances	<u>\$ 5,366,736</u>	<u>\$ 1,276,117</u>	<u>\$ 2,809,750</u>	<u>\$ 12,058,340</u>	<u>\$ 305,777</u>	<u>\$ 9,661,672</u>	<u>\$ 3,548</u>	<u>\$ 2,414,165</u>	<u>\$ 33,896,105</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 ALL NON-MAJOR FUNDS
 For the Year Ended June 30, 2017

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	County Deferred Maintenance Fund	Developer Fees Fund	Schools Facilities Fund	Community Facilities Fund	Total
Revenues:									
LCFF	\$ 15,662,335								\$ 15,662,335
Federal sources	306,304	1,780,390	11,421,557	22,284,251	-	-	-	-	35,792,502
Other state sources	1,432,359	1,841,319	7,884,991	1,366,237	-	-	-	-	12,524,906
Other local sources	97,412	4,408,128	2,237,836	1,183,364	27,080	5,728,711	2	1,686,639	15,369,172
Total revenues	17,498,410	8,029,837	21,544,384	24,833,852	27,080	5,728,711	2	1,686,639	79,348,915
Expenditures:									
Current:									
Certificated salaries	7,793,701	2,167,525	7,467,683	-	-	-	-	-	17,428,909
Classified salaries	1,263,972	1,560,383	4,941,006	6,991,227	-	-	-	-	14,756,588
Employee benefits	5,124,745	2,160,453	7,683,532	4,014,005	-	-	-	-	18,982,735
Books and supplies	613,215	486,714	416,766	13,067,746	85,958	966	-	-	14,671,365
Contract services and operating expenditures	1,971,267	1,814,813	377,849	202,148	104,310	290	-	19,041	4,489,718
Capital outlay	71,113	-	-	79,262	211,177	2,307,990	-	938,917	3,608,459
Debt service:									
Principal retirement	-	-	-	-	-	-	-	-	2,265,000
Interest	-	-	-	-	-	-	-	-	3,202,604
Total expenditures	16,838,013	8,189,888	20,886,836	24,354,388	401,445	2,309,246	-	6,425,562	79,405,378
Excess (deficiency) of revenues over (under) expenditures	660,397	(160,051)	657,548	479,464	(374,365)	3,419,465	2	(4,738,923)	(56,463)
Other financing sources (uses):									
Transfers in	482,345	377,319	322,344	18,756	-	-	-	-	1,200,764
Transfers out	(1,578,479)	(67,733)	(655,919)	(824,854)	-	-	(1,774)	-	(3,128,759)
Total other financing sources (uses)	(1,096,134)	309,586	(333,575)	(806,098)	-	-	(1,774)	-	(1,927,995)
Net change in fund balances	(435,737)	149,535	323,973	(326,634)	(374,365)	3,419,465	(1,772)	(4,738,923)	(1,984,458)
Fund balances, July 1, 2016	4,456,549	318,143	973,910	11,173,276	534,978	6,224,802	1,772	7,147,986	30,831,416
Fund balances, June 30, 2017	\$ 4,020,812	\$ 467,678	\$ 1,297,883	\$ 10,846,642	\$ 160,613	\$ 9,644,267	\$ -	\$ 2,409,063	\$ 28,846,958

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended June 30, 2017

	Balance July 1, 2016	<u>Additions</u>	<u>Deductions</u>	Balance June 30, 2017
Student Body Funds				
<u>C.K. McClatchy High School</u>				
Assets:				
Cash on hand and in banks	\$ 208,643	\$ 221,866	\$ 315,363	\$ 115,146
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Other assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 208,643</u>	<u>\$ 221,866</u>	<u>\$ 315,363</u>	<u>\$ 115,146</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>208,643</u>	<u>221,866</u>	<u>315,363</u>	<u>115,146</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 208,643</u>	<u>\$ 221,866</u>	<u>\$ 315,363</u>	<u>\$ 115,146</u>
<u>Hiram Johnson High School</u>				
Assets:				
Cash on hand and in banks	\$ 66,993	\$ 146,656	\$ 139,378	\$ 74,271
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Other assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 66,993</u>	<u>\$ 146,656</u>	<u>\$ 139,378</u>	<u>\$ 74,271</u>
Liabilities:				
Accounts payable	\$ 582	\$ 577	\$ 101	\$ 1,058
Due to student groups	<u>66,411</u>	<u>146,079</u>	<u>139,277</u>	<u>73,213</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>\$ 66,993</u>	<u>\$ 146,656</u>	<u>\$ 139,378</u>	<u>\$ 74,271</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
<u>Luther Burbank High School</u>				
Assets:				
Cash on hand and in banks	\$ 106,130	\$ 185,351	\$ 192,583	\$ 98,898
Receivables	-	-	-	-
Stores inventory	-	842	377	465
Other assets	-	-	-	-
	<u>106,130</u>	<u>186,193</u>	<u>192,960</u>	<u>99,363</u>
Total assets	<u>\$ 106,130</u>	<u>\$ 186,193</u>	<u>\$ 192,960</u>	<u>\$ 99,363</u>
Liabilities:				
Accounts payable	\$ 235	\$ 1,023	\$ 1,099	\$ 159
Due to student groups	<u>105,895</u>	<u>185,170</u>	<u>191,861</u>	<u>99,204</u>
	<u>106,130</u>	<u>186,193</u>	<u>192,960</u>	<u>99,363</u>
Total liabilities	<u>\$ 106,130</u>	<u>\$ 186,193</u>	<u>\$ 192,960</u>	<u>\$ 99,363</u>
<u>John F. Kennedy High School</u>				
Assets:				
Cash on hand and in banks	\$ 210,147	\$ 323,501	\$ 361,075	\$ 172,573
Receivables	90	20	-	110
Stores inventory	-	-	-	-
Other assets	-	-	-	-
	<u>210,237</u>	<u>323,521</u>	<u>361,075</u>	<u>172,683</u>
Total assets	<u>\$ 210,237</u>	<u>\$ 323,521</u>	<u>\$ 361,075</u>	<u>\$ 172,683</u>
Liabilities:				
Accounts payable	\$ 23,544	\$ -	\$ 23,544	\$ -
Due to student groups	<u>186,693</u>	<u>323,521</u>	<u>337,531</u>	<u>172,683</u>
	<u>210,237</u>	<u>323,521</u>	<u>361,075</u>	<u>172,683</u>
Total liabilities	<u>\$ 210,237</u>	<u>\$ 323,521</u>	<u>\$ 361,075</u>	<u>\$ 172,683</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended June 30, 2017

	<u>Balance</u> July 1, 2016	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> June 30, 2017
<u>Rosemont High School</u>				
Assets:				
Cash on hand and in banks	\$ 56,988	\$ 189,480	\$ 171,633	\$ 74,835
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Other assets	-	-	-	-
	<u>56,988</u>	<u>189,480</u>	<u>171,633</u>	<u>74,835</u>
Total assets	<u>\$ 56,988</u>	<u>\$ 189,480</u>	<u>\$ 171,633</u>	<u>\$ 74,835</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	56,988	189,480	171,633	74,835
	<u>56,988</u>	<u>189,480</u>	<u>171,633</u>	<u>74,835</u>
Total liabilities	<u>\$ 56,988</u>	<u>\$ 189,480</u>	<u>\$ 171,633</u>	<u>\$ 74,835</u>
<u>Hiram Johnson West Campus</u>				
Assets:				
Cash on hand and in banks	\$ 122,025	\$ 341,334	\$ 299,096	\$ 164,263
Receivables	-	-	-	-
Stores inventory	-	1,728	-	1,728
Other assets	-	667	-	667
	<u>122,025</u>	<u>343,729</u>	<u>299,096</u>	<u>166,658</u>
Total assets	<u>\$ 122,025</u>	<u>\$ 343,729</u>	<u>\$ 299,096</u>	<u>\$ 166,658</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	122,025	343,729	299,096	166,658
	<u>122,025</u>	<u>343,729</u>	<u>299,096</u>	<u>166,658</u>
Total liabilities	<u>\$ 122,025</u>	<u>\$ 343,729</u>	<u>\$ 299,096</u>	<u>\$ 166,658</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended June 30, 2017

	Balance July 1, <u>2016</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>2017</u>
<u>Charles A. Jones Skills and Education Center</u>				
Assets:				
Cash on hand and in banks	\$ 22,260	\$ 2,534	\$ 1,189	\$ 23,605
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 22,260</u>	<u>\$ 2,534</u>	<u>\$ 1,189</u>	<u>\$ 23,605</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>22,260</u>	<u>2,534</u>	<u>1,189</u>	<u>23,605</u>
Total liabilities	<u>\$ 22,260</u>	<u>\$ 2,534</u>	<u>\$ 1,189</u>	<u>\$ 23,605</u>
<u>A. Warren McClaskey Adult Center</u>				
Assets:				
Cash on hand and in banks	\$ 72,909	\$ 19,814	\$ 23,183	\$ 69,540
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 72,909</u>	<u>\$ 19,814</u>	<u>\$ 23,183</u>	<u>\$ 69,540</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>72,909</u>	<u>19,814</u>	<u>23,183</u>	<u>69,540</u>
Total liabilities	<u>\$ 72,909</u>	<u>\$ 19,814</u>	<u>\$ 23,183</u>	<u>\$ 69,540</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF CHANGES
 IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the Year Ended June 30, 2017

	Balance July 1, 2016	<u>Additions</u>	<u>Deductions</u>	Balance June 30, 2017
<u>Elementary and Middle Schools</u>				
Assets:				
Cash on hand and in banks	\$ 497,670	\$ 1,213,913	\$ 1,232,714	\$ 478,869
Receivables	-	-	-	-
Stores inventory	-	-	-	-
Other assets	-	-	-	-
	<u>497,670</u>	<u>1,213,913</u>	<u>1,232,714</u>	<u>478,869</u>
Total assets	<u>\$ 497,670</u>	<u>\$ 1,213,913</u>	<u>\$ 1,232,714</u>	<u>\$ 478,869</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to student groups	<u>497,670</u>	<u>1,213,913</u>	<u>1,232,714</u>	<u>478,869</u>
	<u>497,670</u>	<u>1,213,913</u>	<u>1,232,714</u>	<u>478,869</u>
Total liabilities	<u>\$ 497,670</u>	<u>\$ 1,213,913</u>	<u>\$ 1,232,714</u>	<u>\$ 478,869</u>
<u>Total Agency Funds</u>				
Assets:				
Cash on hand and in banks	\$ 1,363,765	\$ 2,644,449	\$ 2,736,214	\$ 1,272,000
Receivables	90	20	-	110
Stores inventory	-	2,570	377	2,193
Other assets	-	667	-	667
	<u>1,363,855</u>	<u>2,647,706</u>	<u>2,736,591</u>	<u>1,274,970</u>
Total assets	<u>\$ 1,363,855</u>	<u>\$ 2,647,706</u>	<u>\$ 2,736,591</u>	<u>\$ 1,274,970</u>
Liabilities:				
Accounts payable	\$ 24,361	\$ 1,600	\$ 24,744	\$ 1,217
Due to student groups	<u>1,339,494</u>	<u>2,646,106</u>	<u>2,711,847</u>	<u>1,273,753</u>
	<u>1,363,855</u>	<u>2,647,706</u>	<u>2,736,591</u>	<u>1,274,970</u>
Total liabilities	<u>\$ 1,363,855</u>	<u>\$ 2,647,706</u>	<u>\$ 2,736,591</u>	<u>\$ 1,274,970</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2017

Sacramento City Unified School District, a political subdivision of the State of California, was established on July 7, 1936. The territory covered by the District does not include certain areas of the City of Sacramento, but does include some contiguous territory located outside city boundaries, but within Sacramento County boundaries. The District operated forty-one elementary schools (grades K-6), eight elementary/middle schools (grades K-8), six middle schools (grades 7-8), one middle/high school (grades 7-11) one 7-12 middle/high school, seven high schools (grades 9-12), one independent study school, three continuation/alternative schools, two adult education centers, two special education centers and forty-four children's centers and preschools, serving infants through age 12. Fourteen charter schools also operated in the District serving kindergarten through grade twelve, five of which were governed by the District Board of Education.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jay Hansen	President	November 2018
Jessie Ryan	Vice President	November 2018
Darrel Woo	Second Vice President	November 2018
Ellen Cochrane	Member	November 2018
Christina Pritchett	Member	November 2020
Michael Minnick	Member	November 2020
Mai Vang	Member	November 2020
Natalie Rosas	Student Member	June 2017*

ADMINISTRATION

José L. Banda**
Superintendent

Cathy Allen
Chief Operations Officer

Lisa Allen
Deputy Superintendent

Alex Barrios
Chief Communications Officer

Gerardo Castillo, CPA
Chief Business Officer

Vacant***
Chief Continuous Improvement and Accountability Officer

Elliot Lopez
Chief Information Officer

Cancy McArn
Chief Human Resources Officer

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2017

ADMINISTRATION
(Continued)

Iris Taylor, Ed.D.
Chief Academic Officer

*Sara Nguyen voted into office as the student member in June 2017 for the 2017-18 fiscal year.

**José L. Banda retired effective June 30, 2017. Jorge A. Aguliar was hired effective July 1, 2017.

***Vincent Harris was hired effective August 4, 2017.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 For the Year Ended June 30, 2017

	<u>Second Period Report</u>	<u>Annual Report</u>
<u>District</u>		
Certificate Number:	3231ECE0	71D0C2CD
Elementary:		
Transitional Kindergarten through Third	12,202	12,192
Fourth through Sixth	9,628	9,600
Seventh and Eighth	6,270	6,245
Special Education	236	227
Community Day School	<u>20</u>	<u>27</u>
	<u>28,356</u>	<u>28,291</u>
Secondary:		
Ninth through Twelfth	10,165	10,048
Special Education	<u>165</u>	<u>155</u>
Total Secondary	<u>10,330</u>	<u>10,203</u>
District ADA Totals	<u><u>38,686</u></u>	<u><u>38,494</u></u>
<u>Charter Schools</u>		
Certificate Number:	3005E966	82CE562E
Bowling Green Elementary - Classroom-Based:		
Transitional Kindergarten through Third	459	459
Fourth through Sixth	<u>325</u>	<u>323</u>
Total Bowling Green Elementary Charter	<u>784</u>	<u>782</u>
Certificate Number:	F5F79EB6	22976843
George Washington Carver School of Arts and Science - Classroom-Based:		
Ninth through Twelfth	<u>270</u>	<u>270</u>
Certificate Number:	4FEB6B4C	A55A12B9
New Joseph Bonnheim - Classroom-Based:		
Transitional Kindergarten through Third	160	160
Fourth through Sixth	<u>110</u>	<u>110</u>
Total New Joseph Bonnheim Charter	<u>270</u>	<u>270</u>
Certificate Number:	4C264790	660B89C3
New Technology High - Classroom-Based:		
Ninth through Twelfth	<u>169</u>	<u>166</u>
Certificate Number:	2A34BA2D	DA6D024B
The Met Sacramento High School - Non-Classroom-Based:		
Ninth through Twelfth	<u>273</u>	<u>271</u>
Total Charter Schools	<u><u>1,766</u></u>	<u><u>1,759</u></u>

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2017

<u>Grade Level</u>	<u>Statutory Minutes Requirement</u>	<u>2016-2017 Actual Minutes</u>	<u>Number of Days Traditional Calendar</u>	<u>Number of Days Multitrack Calendar</u>	<u>Status</u>
<u>District</u>					
Kindergarten	36,000	36,000	180	N/A	In Compliance
Grade 1	50,400	50,492	180	N/A	In Compliance
Grade 2	50,400	50,492	180	N/A	In Compliance
Grade 3	50,400	50,492	180	N/A	In Compliance
Grade 4	54,000	54,008	180	N/A	In Compliance
Grade 5	54,000	54,008	180	N/A	In Compliance
Grade 6	54,000	54,008	180	N/A	In Compliance
Grade 7	54,000	54,130	180	N/A	In Compliance
Grade 8	54,000	54,130	180	N/A	In Compliance
Grade 9	64,800	64,800	180	N/A	In Compliance
Grade 10	64,800	64,800	180	N/A	In Compliance
Grade 11	64,800	64,800	180	N/A	In Compliance
Grade 12	64,800	64,800	180	N/A	In Compliance
<u>Bowling Green Charter School - Classroom Based</u>					
Kindergarten	36,000	36,000	180	N/A	In Compliance
Grade 1	50,400	50,492	180	N/A	In Compliance
Grade 2	50,400	50,492	180	N/A	In Compliance
Grade 3	50,400	50,492	180	N/A	In Compliance
Grade 4	54,000	54,008	180	N/A	In Compliance
Grade 5	54,000	54,008	180	N/A	In Compliance
Grade 6	54,000	54,008	180	N/A	In Compliance
<u>George Washington Carver School of Arts and Science - Classroom Based</u>					
Grade 9	64,800	64,800	180	N/A	In Compliance
Grade 10	64,800	64,800	180	N/A	In Compliance
Grade 11	64,800	64,800	180	N/A	In Compliance
Grade 12	64,800	64,800	180	N/A	In Compliance
<u>New Joseph Bonnheim Charter School - Classroom Based</u>					
Kindergarten	36,000	36,000	180	N/A	In Compliance
Grade 1	50,400	50,492	180	N/A	In Compliance
Grade 2	50,400	50,492	180	N/A	In Compliance
Grade 3	50,400	50,492	180	N/A	In Compliance
Grade 4	54,000	54,008	180	N/A	In Compliance
Grade 5	54,000	54,008	180	N/A	In Compliance
Grade 6	54,000	54,008	180	N/A	In Compliance
<u>New Technology High School - Classroom Based</u>					
Grade 9	64,800	67,242	175	N/A	In Compliance
Grade 10	64,800	67,242	175	N/A	In Compliance
Grade 11	64,800	67,242	175	N/A	In Compliance
Grade 12	64,800	67,242	175	N/A	In Compliance

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Year Ended June 30, 2017

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California Department of Education</u>			
Special Education Cluster:			
84.027	Special Education IDEA: Basic and Local Assistance Entitlement, Part B, Sec 611	13379	\$ 8,213,476
84.027	Special Education IDEA: Private School ISP	13379	18,218
84.173	Special Education: IDEA Preschool Grants, Part B, Section 619 (Age 3-5)	13430	264,343
84.027A	Special Education IDEA: Preschool Local Entitlement, Part B, Sec 611 (Age 3-5)	13682	755,184
84.027A	Special Education IDEA: Mental Health Services, Part B, Sec 611	14468	477,504
84.173A	Special Education: Alternative Dispute Resolution, Part B, Sec 611	*	<u>19,834</u>
Subtotal Special Education Cluster			<u>9,748,559</u>
Adult Education Program:			
84.002A	Adult Education: Adult Basic Education & ESL Section 231	14508	156,208
84.002	Adult Education: Adult Basic Secondary Education Section 231	13978	38,767
84.002A	Adult Education: English Literacy and Civics Education Local Grant	14109	<u>51,327</u>
Subtotal Adult Education Program			<u>246,302</u>
Carl D. Perkins Program:			
84.048	Vocational Programs: Voc & Applied Single Parent II (Carl Perkins Act)	*	256,908
84.048	Carl D. Perkins Career and Technical Education: Adult, Sec. 132 (Vocational Education)	14893	61,505
84.048	Carl D. Perkins Career and Technical Education: Secondary, Sec 131 (Vocational Education)	14894	<u>476,394</u>
Subtotal Carl D. Perkins Program			<u>794,807</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2017

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California Department of Education (Continued)</u>			
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	\$ 17,148,985
84.367	ESEA: Title II, Part A, Improving Teacher Quality Local Grants	14341	3,237,785
84.215G	Growing Lifelong Readers Project	*	617,101
84.126	Department of Rehabilitation: Workability II, Transitions Partnership Program	10006	189,964
84.181	Special Education: Early Intervention Grants, Part C	23761	139,420
84.365	ESEA: Title III, Limited English Proficiency (LEP) Student Program	14346	1,235,519
84.060	Indian Education (From Federal Government)	10011	30,724
84.063	Pell Grants	*	1,048,314
84.287	ESEA: Title IV, Part B, 21st Century Community Learning Centers Program	14349	4,738,146
84.330B	NCLB: Title I, Part G: Advanced Placement (AP) Test Fee Reimbursement Program	*	97,376
84.377	NCLB: Title I, School Improvement Grant (SIG) for QEIA Schools	14971	<u>905,982</u>
Total U.S. Department of Education			<u>40,178,984</u>
<u>U.S. Department of Health and Human Services - Passed through California Department of Health Care Services</u>			
93.778	Medicaid Cluster: Medi-Cal Billing Option	10013	1,091,035
<u>U.S. Department of Health and Human Services - Passed through California Department of Education</u>			
93.596	Child Care and Development Fund Cluster: Child Development: Federal General (CCTR) and State Preschool (CSPP); Rs 5026, Family Child Care Home (CFCC)	13609	343,611
93.674	Chafee Foster Care Independent Living	*	99,999
93.600	Head Start	10016	<u>11,077,946</u>
Total U.S. Department Health and Human Services			<u>12,612,591</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2017

<u>Federal Catalog Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
	Child Nutrition Cluster:		
10.555	National School Lunch Program	13396	\$ 17,045,758
10.559	Child Nutrition: Summer Food Service Program Operations	13004	<u>394,639</u>
	Subtotal Child Nutrition Cluster		<u>17,440,397</u>
10.558	Child Nutrition: Child Care Food Program	13666	4,734,156
10.582	Child Nutrition: Fresh Fruit and Vegetable Program	14968	68,862
10.575	Child Nutrition: Feast Grant	*	<u>40,836</u>
	Total U.S. Department of Agriculture		<u>22,284,251</u>
<u>Substance Abuse and Mental Health Services Administration</u>			
92.243	Meadowview Project Aware Grant	*	<u>120,065</u>
<u>U.S. Department of Justice</u>			
16.543	Missing Children's Assistance	*	22,050
16.710	Community Oriented Policing	*	<u>80,481</u>
	Total U.S. Department of Agriculture		<u>102,531</u>
<u>U.S. Department of Defense</u>			
12.357	ROTC	*	<u>307,426</u>
<u>U.S. Department of Labor</u>			
17.259	Workforce Innovation and Opportunity Act Cluster: Workforce Investment Act, Youth Activities	*	<u>167,362</u>
	Total Federal Programs		<u>\$ 75,773,210</u>

* District is unable to provide PCA numbers.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

	Bond Interest and Redemption <u>Fund</u>
June 30, 2017 Unaudited Actual Financial Reporting Ending Fund Balance:	\$ 44,603,568
District proposed entry to adjust the Bond Interest and Redemption Fund to the corrected ending balance.	<u>(3,651,496)</u>
June 30, 2017 Audited Financial Statements Ending Fund Balance	<u>\$ 40,952,072</u>

There were no adjustments proposed to any other funds of the District.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2017
(UNAUDITED)

<u>General Fund</u>	(Budget) <u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Revenues and other financing sources	<u>\$ 483,532,823</u>	<u>\$ 501,227,431</u>	<u>\$ 556,064,225</u>	<u>\$ 435,884,308</u>
Expenditures	502,057,350	515,670,957	494,529,456	428,832,132
Other uses and transfers out	<u>1,730,000</u>	<u>2,022,282</u>	<u>8,386,451</u>	<u>3,762,319</u>
Total outgo	<u>503,787,350</u>	<u>517,693,239</u>	<u>502,915,907</u>	<u>432,594,451</u>
Change in fund balance	<u>\$ (20,254,527)</u>	<u>\$ (16,465,808)</u>	<u>\$ 53,148,318</u>	<u>\$ 3,289,857</u>
Ending fund balance	<u>\$ 61,212,280</u>	<u>\$ 81,466,807</u>	<u>\$ 97,932,615</u>	<u>\$ 44,784,297</u>
Available reserves	<u>\$ 20,013,133</u>	<u>\$ 20,013,133</u>	<u>\$ 18,763,133</u>	<u>\$ 12,763,133</u>
Designated for economic uncertainties	<u>\$ 20,013,133</u>	<u>\$ 20,013,133</u>	<u>\$ 18,763,133</u>	<u>\$ 12,763,133</u>
Undesignated fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Available reserves as percentages of total outgo	<u>4.0%</u>	<u>4.0%</u>	<u>3.7%</u>	<u>2.9%</u>
<u>All Funds</u>				
Total long-term liabilities	<u>\$1,221,697,375</u>	<u>\$1,285,646,178</u>	<u>\$1,102,017,744</u>	<u>\$1,042,411,701</u>
Average daily attendance at P-2, excluding Adult and Charter School	<u>38,591</u>	<u>38,686</u>	<u>38,837</u>	<u>39,113</u>

The General Fund fund balance has increased by \$39,972,367 over the past three years. The District has incurred operating surpluses in two of the past three years, and anticipates incurring an operating deficit during the 2017-2018 fiscal year. The fiscal year 2017-2018 budget projects a decrease of \$20,254,527. For a district this size, the state recommends available reserves of at least 2% of total General Fund expenditures, transfers out, and other uses. For the year ended June 30, 2017, the District has met this requirement.

Total long-term liabilities have increased by \$243,234,477 over the past two years, due primarily to the issuance of General Obligation Bonds and Lease Revenue Bonds and recognition of the net pension liability (Note 6 to the financial statements).

Average daily attendance has decreased by 427 over the past two years. The District anticipates a decrease of 95 ADA for the 2017-2018 fiscal year.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOLS
 For the Year Ended June 30, 2017

<u>Charter No.</u>	<u>Charter Schools Chartered by District</u>	<u>Included in District Financial Statements, or Separate Report</u>
0598	Aspire Capitol Heights Academy	Separate Report
0018	Bowling Green Charter Elementary	Included as Charter Schools Fund
0775	California Montessori Project Capitol Campus	Separate Report
1273	Capitol Collegiate Academy	Separate Report
0588	George Washington Carver School of Arts and Science	Included as Charter Schools Fund
0640	Language Academy of Sacramento	Separate Report
0586	The Met Sacramento High School	Included as Charter Schools Fund
1690	New Joseph Bonnheim Charter School	Included as Charter Schools Fund
0585	New Technology High School	Included as Charter Schools Fund
1386	Oak Park Preparatory Academy	Separate Report
0596	Sacramento Charter High School	Separate Report
0552	Sol Aureus College Preparatory	Separate Report
0491	St. HOPE Public School 7	Separate Report
1186	Yav Pem Suab Academy	Separate Report

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES
 For the Year Ended June 30, 2017

	<u>Academic and Support Services*</u>	<u>Child Care*</u>
Revenues		
Other local sources	\$ <u>424,833</u>	\$ <u>762,623</u>
Expenditures:		
Certificated salaries	224,016	157,013
Classified salaries	15,740	262,792
Employee benefits	127,189	280,662
Books and supplies	52,361	12,128
Contract services and operating expenditures	5,527	11,871
Indirect costs	<u>-</u>	<u>38,157</u>
Total expenditures	<u>424,833</u>	<u>762,623</u>
Change in fund balance	-	-
Fund balance, July 1, 2016	<u>-</u>	<u>7,308</u>
Fund balance, June 30, 2017	<u>\$ -</u>	<u>\$ 7,308</u>

* Revenues and expenditures for the First 5 Grant are reflected in the District's Child Development Fund. See pages 64 to 65 of the financial statements for a complete presentation of the Child Development Fund.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO SUPPLEMENTARY INFORMATION
 June 30, 2017

NOTE 1 - PURPOSE OF SCHEDULES

A - Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

B - Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

C - Schedule of Expenditure of Federal Awards

The Schedule of Expenditure of Federal Awards includes the federal award activity of Sacramento City Unified School District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, *Cost Principles for Educational Institutions* or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2017.

<u>Description</u>	<u>CFDA Number</u>	<u>Amount</u>
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		\$ 77,012,145
Less: Medi-Cal Billing Option Funds not spent	93.778	<u>(1,238,935)</u>
Total Schedule of Expenditure of Federal Awards		<u>\$ 75,773,210</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2017

NOTE 1 - PURPOSE OF SCHEDULES (Continued)

D - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

E - Schedule of Financial Trends and Analysis - Unaudited

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2017-2018 fiscal year, as required by the State Controller's Office.

F - Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

G - Schedule of First 5 Revenues and Expenditures

This schedule provides information about the First 5 Sacramento County Program.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2017, the District did not adopt this program.

**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS**

Board of Education
 Sacramento City Unified School District
 Sacramento, California

Report on Compliance with State Laws and Regulations

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the State of California's *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2017.

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Mental Health Expenditures	Yes
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
General requirements	Yes
After school	Yes
Before school	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course Based	No, see below
Immunizations	Yes
Attendance, for charter schools	Yes
Mode of Instruction, for charter schools	Yes
Nonclassroom-Based Instruction/Independent Study, for charter schools	Yes
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	Yes
Annual Instructional Minutes - Classroom-Based, for charter schools	Yes
Charter School Facility Grant Program	No, see below

(Continued)

The District did not offer an Early Retirement Incentive Program; therefore, we did not perform any procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform any procedures related to Middle or Early College High Schools.

The District did not operate an After School Education and Safety - Before School Program; therefore, we did not perform any procedures related to this program.

The District did not offer an Independent Study-Course Based program; therefore, we did not perform any procedures related to this program.

The District did not receive Charter School Facility Grant Program funding in the current year; therefore, we did not perform any procedures related to the Charter School Facility Grant Program.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

Auditor's Responsibility

Our responsibility is to express an opinion on Sacramento City Unified School District's compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the *2016-17 Guide for Annual Audits of K12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Sacramento City Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Sacramento City Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of Sacramento City Unified School District's compliance.

Basis for Qualified Opinion on Compliance with State Laws and Regulations

As described in Findings 2017-002 and 2017-003 in the accompanying Schedule of Audit Findings and Questioned Costs, Sacramento City Unified School District did not comply with the requirements regarding Attendance and Nonclassroom-Based Instruction/Independent Study, for charter schools. Compliance with such requirements is necessary, in our opinion, for Sacramento City Unified School District to comply with the requirements applicable to the state laws and regulations referred to above.

Qualified Opinion on Compliance with State Laws and Regulations

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2017.

(Continued)

Other Matter

Sacramento City Unified School District's responses to the noncompliance findings identified in our audit are included in the accompanying Schedule of Audit Findings and Questioned Costs. Sacramento City Unified School District's responses were not subjected to the auditing procedures applied in the audit of State Compliance and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
November 29, 2017

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Education
Sacramento City Unified School District
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements, and have issued our report thereon dated November 29, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sacramento City Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sacramento City Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Sacramento City Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

We identified a deficiency involving internal control that we communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2017-001.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sacramento City Unified School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

Sacramento City Unified School District's Response to Finding

Sacramento City Unified School District's response to the finding identified in our audit is described in the accompanying Schedule of Audit Findings and Questioned Costs. Sacramento City Unified School District's response was not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
November 29, 2017

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
THE FIRST 5 SACRAMENTO COUNTY PROGRAM

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance on First 5 Sacramento County Program

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that could have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2017.

Management's Responsibility

Management is responsible for the compliance with the requirements of laws, regulations, contracts and grants applicable to its First 5 Sacramento County Program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance on Sacramento City Unified School District's First 5 Sacramento County Program based on our audit 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 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on First 5 Sacramento County Program occurred. An audit includes examining, on a test basis, evidence about Sacramento City Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Sacramento City Unified School District's compliance with those requirements.

Opinion on First 5 Sacramento County Program

In our opinion, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2017.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing over compliance and results of that testing based on requirements of the First 5 Sacramento County Program. Accordingly, this report is not suitable of any other purposes.

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
November 29, 2017

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance for Each Major Federal Program

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sacramento City Unified School District's major federal programs for the year ended June 30, 2017. Sacramento City Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Sacramento City Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Sacramento City Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Sacramento City Unified School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Sacramento City Unified School District 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, 2017.

(Continued)

Report on Internal Control Over Compliance

Management of Sacramento City Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Sacramento City Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Sacramento City Unified School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe Horwath LLP
Crowe Horwath LLP

Sacramento, California
November 29, 2017

FINDINGS AND RECOMMENDATIONS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2017

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified not considered to be material weakness(es)? Yes None reported

Noncompliance material to financial statements noted? Yes No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified not considered to be material weakness(es)? Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173, 84.027A, 84.173A 93.600 84.367	Special Education Cluster Headstart Title II, Part A, Improving Teacher Quality

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,273,196

Auditee qualified as low-risk auditee? Yes No

STATE AWARDS

Type of auditor's report issued on compliance for state programs: Qualified

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

SECTION II - FINANCIAL STATEMENT FINDINGS

2017-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000)

Criteria

Education Code Section 48930 (and California Department of Education's "Accounting Procedures for Student Organizations Handbook") required student body organizations to follow the regulation set by the Governing Board of the school district.

Condition

At Bowling Green Chacon Elementary, sub-receipt books that are issued are not logged or tracked.

Effect

There exists a risk that ASB funds could potentially be misappropriated.

Cause

Adequate internal control procedures have not been consistently followed and enforced.

Fiscal Impact

Not determinable.

Recommendation

Sub-receipt books that are issued should be logged and tracked.

Views of Responsible Officials and Planned Corrective Action

The District will work with site administration and staff to implement the recommendations. The District will continue to provide staff training on student body accounting procedures, including site visits and quarterly meetings with the organized site support staff.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2017-002 STATE COMPLIANCE - ATTENDANCE REPORTING (40000)

Criteria

Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Sections 401 and 421 (b), and Education Code 44809 - Each LEA must develop and maintain accurate and adequate records to support attendance reported to the State.

Condition

One student was improperly counted as present for one day at William Land Elementary.

Effect

The total effect of the error is an overstatement of 0.04 ADA.

Cause

Controls have not been enforced to ensure adequate attendance reporting at the school site.

Fiscal Impact

Not applicable as the error is less than 0.50 ADA.

Recommendation

We recommend that the attendance clerk reconciles attendance log with attendance records to ensure attendance is accurately recorded.

Views of Responsible Officials and Planned Corrective Action

The District will work with site administration and staff to implement the recommendations. The District will continue to provide staff training on attendance reporting procedures.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2017-003 STATE COMPLIANCE - NONCLASSROOM-BASED INSTRUCTION/INDEPENDENT STUDY, FOR CHARTER SCHOOLS (40000)

Criteria

Education Code section 51747(c)(8) requires that each written agreement shall be signed, prior to the commencement of independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of the independent study, and all persons who have direct responsibility for providing assistance to the pupil.

Condition

At The Met Sacramento High School, thirty-two students did not have a properly signed contract prior to the District claiming ADA.

Effect

The effect of this finding is an overstatement of 10.50 ADA.

Cause

Controls have not been enforced to ensure independent study contracts are signed prior to claiming ADA.

Fiscal Impact

There was an overstatement of 10.50 ADA resulting in a fiscal impact of approximately \$98,216 disallowed revenues.

Recommendation

The District should implement controls to ensure that the independent study contracts are properly signed prior to claiming ADA.

Views of Responsible Officials and Planned Corrective Action

The District will work with new site administration and staff to ensure the independent study contracts are properly signed prior to claiming ADA. The District will provide staff training and perform regular reviews of independent study contracts.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2017

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
2016-001 <u>Condition:</u> At various school sites selected for testing the following issues were noted: <u>Fern Bacon Middle School</u> <ul style="list-style-type: none">• Fundraiser forms are not being approved by the site Principal.• Student store inventories are not being reviewed periodically to determine propriety as to character and quantities.• Records of inventory sales are not maintained.• Profit and loss statements are not created for the student store.• Profit and loss statements are not being reviewed by the Principal. <u>David Lubin Elementary School</u> <ul style="list-style-type: none">• A dual count is not being performed when funds are turned into the office. <u>Pony Express Elementary School</u> <ul style="list-style-type: none">• A dual count is not being performed when funds are turned into the office. <u>Cesar Chavez Elementary School</u> <ul style="list-style-type: none">• The school site is bypassing the office for fundraising activities and expenditures, as teachers are determining fundraisers or buying items on their own. <u>George Washington Carver School of Arts and Science</u> <ul style="list-style-type: none">• Collection of cash by the ASB in August was not deposited until October.• Purchases for items were not indicated in student minutes.• A dual count is not being performed when funds are turned into the office.	Partially implemented.	See current year finding at 2017-001.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2017

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
2016-001 (Continued)		
<u>Earl Warren Elementary School</u>		
<ul style="list-style-type: none">• A dual count is not being performed when funds are turned into the office.• Monthly Encumbrance reports are not being signed as evidence of review.		
<u>John Sloat Elementary School</u>		
<ul style="list-style-type: none">• Monthly Encumbrance reports are not being signed as evidence of review.		
<u>Rosemont High School</u>		
<ul style="list-style-type: none">• The school site is not retaining documentation to support cash receipt totals. Nor are detailed records of cash received from sales maintained.• Expenditures lack the proper three persons.• Checks were not being dually approved.• Student store inventories are not being reviewed periodically to determine propriety as to character and quantities.• Profit and loss statements are not created for the student store.• Approval of disbursements were made even though sub-account ASB funds indicated negative balances.• Bank reconciliations were not being reviewed.		
<u>Will C. Wood Middle School</u>		
<ul style="list-style-type: none">• Fundraiser forms were not being properly approved by a site principal.• Student store inventories are not being reviewed periodically to determine propriety as to character and quantities.• Records of sales from the student store are not maintained• Profit and loss statements are not created for the student store.• Monthly Encumbrance reports are not being signed as evidence of review.		

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2017

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
2016-001 (Continued)		
<u>John F. Kennedy High School</u>		
<ul style="list-style-type: none">• Fundraiser forms were not being properly approved by a site principal.• Student store inventories are not being reviewed periodically to determine propriety as to character and quantities.• Profit and loss statements are not created for the student store.• The bank reconciliation for October was not reviewed until March.		
<u>Abraham Lincoln Elementary School</u>		
<ul style="list-style-type: none">• Student store inventories are not being reviewed periodically to determine propriety as to character and quantities.• Profit and loss statements are not created for the student store.		
<u>Golden Empire Elementary School</u>		
<ul style="list-style-type: none">• A dual count is not being performed when funds are turned into the office.		
<u>Recommendation:</u>		
<ul style="list-style-type: none">• Fundraisers should be approved prior to the date of the fundraiser.• Student store inventories should be reviewed periodically to determine propriety as to character and quantities.• Records of sales should be reconciled to money received on a daily basis.• Profit/loss statements should be completed for the student store, and should be reviewed for the associated student body.• A dual count should be performed upon depositing funds to the office.• Detailed schedules of items sold and cash received should be maintained.• Expenditures should be approved by the proper three persons, including the advisor, student, and governing board representative.		

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2017

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
<p>2016-001 (Continued)</p> <p><u>Recommendation:</u></p> <ul style="list-style-type: none"> • Checks should be approved by two designated individuals. • Disbursements should only be approved if there are funds available to prevent expenditures in excess of funds available. • Monthly Encumbrance reports should be reviewed by the site Principal, and a signature should evidence such a review. • Bank reconciliations should be reviewed in a timely manner following the month of the statement. • Collection of cash should be made in a timely manner. • All purchases should be evidenced in the student minutes. 		
<p>2016-002</p> <p><u>Condition:</u></p> <p><u>Rosemont High School - Grades 9-12</u></p> <ul style="list-style-type: none"> • One student was improperly counted as present for one day. <p><u>George Washington Carver School of Arts and Science - Grades 9-12</u></p> <ul style="list-style-type: none"> • One student was improperly counted as present for one day. <p><u>Recommendation:</u> We recommend that the attendance clerk reconciles attendance log with attendance records to ensure attendance is accurately recorded.</p>	Not implemented.	See current year finding at 2017-002.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2017

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>District Explanation If Not Implemented</u>
2016-003	Implemented.	
<p><u>Condition:</u> At multiple sites in the District, six students were improperly included in the Free and Reduced Meal Program and two students were improperly included as English Learner. There was no supporting documentation that these students were approved in the current year for FRPM or to be documented as English Learner status.</p>		
<p>At The Met Sacramento High School one student was improperly included in the Free and Reduced Meal Program. There was no supporting documentation that the student was approved in the current year for FRPM.</p>		
<p>At George Washington Carver School of Arts and Science, two students were improperly included in the Free and Reduced Meal Program. There was no supporting documentation that the students were approved in the current year for FRPM.</p>		
<p><u>Recommendation:</u> The District should ensure that all students are properly reflected in the CalPADS reporting under the appropriate English Learner status. The District should ensure that all appropriate documentation is retained and updated for all students receiving Free and Reduced lunches.</p>		



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 8.8

Meeting Date: December 7, 2017

Subject: Approve 2017-18 First Interim Financial Report

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the 2017-18 First Interim Financial Report with a **Positive Certification**.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the first of two interim financial reports presented to the Board of Education for the 2017-18 year. The report provides financial information as of October 31, 2017.

Financial Considerations: With the approval of Proposition 30, last year’s approval of Proposition 55 and Local Control Funding Formula (LCFF), the 2017-18 budget is balanced and the District believes it will end the current year in a positive financial condition. This status indicates that the District certifies that it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a “positive” certification by the Sacramento County Office of Education.

The district has settled agreements with two of the five bargaining units for FY 2017-18, 2018-19. However, the Board must take action on all necessary budget adjustments for 2018-19 and 2019-20 and the District must maintain its required 2% reserve for economic uncertainties. Under current projections and settlement with bargaining units, all of the fund balance is used and budget adjustments are needed for 2018-19 and 2019-20.

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

Documents Attached:

1. Executive Summary
2. 2017-18 First Interim Financial Report
3. Budget Revisions

Estimated Time: 5 minutes

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Business Services

First Interim Financial Report 2017-2018

December 7, 2017



I. OVERVIEW/HISTORY:

School districts are required to file two Interim Financial Reports during the year. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th. If the District is in qualify status, a Third Interim is required as of April 30, requires Board approval by June 1st.

When interim reports are submitted, a district must designate a certification as to their financial condition. A positive certification would indicate that the district would meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A qualified certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification would mean that the district is unable to meet its financial obligations for the remainder of the current fiscal year or the future fiscal year.

With the approval of Proposition 30 and approval of Proposition 55 in November 2016 and Local Control Funding Formula (LCFF), the 2017-18 budget is balanced, and the district believes it will end the current year in a positive financial condition. This status indicates the district certifies it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a "positive" certification by the Sacramento County Office of Education, Board action must be taken on all necessary budget adjustments for 2018-19 and 2019-20, and the district must maintain its required 2% reserve for economic uncertainties. Documents attached are primarily state-required reports. Key information includes the budget assumptions, Average Daily Attendance, and multi-year projections.

II. DRIVING GOVERNANCE:

- Education Code section 42130 requires the Superintendent to submit two reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. Certifications shall be based on the Board's assessment of the district budget. Certifications shall be classified as positive, qualified or negative. This education code section also outlines the role of the County Office of Education.
- Education Code section 42131 (3)(e) directs districts to provide additional reports to the County Office of Education as of June 1 or 15th? 15th is indicated above if a Qualified or Negative Certification is reported as of the Second Interim Report.

Board of Education Executive Summary

Business Services

First Interim Financial Report 2017-2018

December 7, 2017



III. BUDGET:

The budget is a fluid document, and while the budget is balanced for 2017-2018, there are many unknowns at this time. In preparing the assumptions for the multi-year projection items such as one-time funds used to balance 2017-2018, increased costs for step and column salary increases as well as health benefit increases must be factored in. The first interim includes the recent settlement with UPE and SCTA. Revenue increases based on state projections for LCFF as well as enrollment are included in the multi-year projections. Staff continues to closely monitor enrollment, average daily attendance, state revenue and other areas that could impact the budget in the current or outlying years. The district has not settled agreements with CSA, SEIU, and Teamsters for FY 2017-18, 2018-19, and 2019-20. Due to the recent settlement, the District's deficit spending is increasing. By 2019-20 the fund balance will be depleted.

The Board must take action on all necessary budget adjustments for 2018-19 and 2019-20, and the district must maintain its required 2% reserve for economic uncertainties. The First Interim Financial Report includes assumptions and projections made with the best available information available at the time.

IV. Goals, Objectives, and Measures:

Maintain a balanced budget for FY 2017-18 and continue to follow the timeline to ensure a balanced 2018-2019 budget. It will be important to reduce the reliance on one-time funds used to balance the budget.

V. Major Initiatives:

Use the First Interim Financial Report information to help guide budget development for FY 2018-19 and 2019-20.

VI. Results:

Budget development for FY 2018-19 will follow the calendar approved by the Board. Required Board actions will take place to ensure a balanced Adopted Budget is in place on or before July 1, 2018.

Board of Education Executive Summary

Business Services

First Interim Financial Report 2017-2018

December 7, 2017



VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

2017-2018 First Interim Financial Report



Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
December 7, 2017

Sacramento City Unified School District

Board of Education

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Jessie Ryan, Vice President, Area 7
Darrel Woo, 2nd Vice President, Area 6
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Christina Pritchett, Area 3
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Elliot Lopez, Chief Information Officer
Cancy McArn, Chief Human Resource Officer
Iris Taylor, Ed.D., Chief Academic Officer

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2017-18	2018-19	2019-20
State Statutory COLA	1.56%	2.15%	2.35%
GAP Funding Rate for Local Control Funding Formula (LCFF)	43.19%	52.62%	53.26%
California Consumer Price Index (CPI)	3.42%	3.35%	3.02%

LCFF ENTITLEMENT FACTORS

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2016-17 Initial Grants	\$7,083	\$7,189	\$7,403	\$8,578
COLA at 1.56%	\$110	\$112	\$115	\$134
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2017-18 Base Grants	\$7,193	\$7,301	\$7,518	\$8,712
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$748	-	-	\$227
2017-18 Adjusted Base Grants	\$7,941	\$7,301	\$7,518	\$8,939

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants (Above 55% Threshold)	50%	50%	50%	50%

MULTI-YEAR BUDGET ASSUMPTIONS: 2017-18 THROUGH 2019-20

REVENUES:

Local Control Funding Formula (LCFF)

- Fiscal Year 2017-18 is funded on 38,717.83 Average Daily Attendance (ADA).
- 2017-18 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2016-17 (prior year) ADA is used for 2017-18.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- 2018-19 assumes funded on 38,627.83 ADA (prior year ADA).
- 2019-20 assumes funded on 38,537.83 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2017-18 THROUGH 2019-20 (Continued)

Federal Revenues

- Federal Revenues assume a reduction of 5% for 2017-18.
- 2018-19 and 2019-20 are maintained at the 2017-18 funding level.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as 2016-17. It reflects the decline in ADA.
- For 2017-18, 2018-19, and 2019-20 the Special Education and Transportation contribution is fully supported by the unrestricted monies from the General Fund.
- For 2017-18, 2018-19, and 2019-20 Special Education Transportation Apportionments are maintained.

State Categorical Programs

- Includes resource funds outside the Local Control Funding Formula (LCFF).

Class Size Reduction

- 2017-18 and 2018-19 continues K-3 CSR at 24:1.

Lottery

- The expected annual funding is projected at \$189 per ADA for 2017-18 (unrestricted \$144 and \$45 restricted) and outlying years.
- 2017-18 and outlying years include reduction due to Adult Education ADA no longer funded.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years as 2017-18. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for 2017-18 assume full implementation of K-3 Class Size Reduction. Class sizes are as follows:
 - Kindergarten at 24:1
 - Grades 1-3 at 24:1
 - Grades 4-6 at 33:1 (Contract maximum)
 - Grades 7-8 at 31:1 (Contract maximum)
 - Grades 9-12 at 32:1 (Contract maximum)
- 2017-18 continues additional 75 classroom teachers for implementation of K-3 Class Size Reduction.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.

MULTI-YEAR BUDGET ASSUMPTIONS: 2017-18 THROUGH 2019-20 (Continued)

Classified Salaries

- Classified staffing for 2017-18, 2018-19, and 2019-20 are based on 2017-18 staffing levels.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.

Employee Benefits

- For 2017-18 estimated statutory benefits for Certificated staff is 17.61%.
- For 2017-18 estimated statutory benefits for Classified staff is 24.911%.
- Health benefits are projected to increase approximately 6% for 2018-19 and 2019-20, and will be funded dependent upon negotiated agreements with employee groups.
- Post-Retirement Health Benefits are based on 2017-18 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

**Supplies, Services, Utilities,
Capital Outlay**

- 2017-18 and outlying years are projected with a 1% increase in utilities.

Indirect Support

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 4.21% for 2017-18.

**Other Outgo/Transfers/
Contributions**

- Contributions to Restricted Programs – The 2017-18 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- 2017-18 Routine Restricted Maintenance is based over 2% of GF budget.
- Routine Restricted Maintenance must be increased to no less than 2% of GF budget by 2017-18 and 3% by 2020-21.
- In Lieu Property Taxes are transferred to charter schools.

One-Time Revenues/Expenditures

- 2017-18 includes \$5.6 Million one-time discretionary revenue.
- 2017-18 includes \$6 Million set aside for Textbook Adoption.

MULTI-YEAR BUDGET ASSUMPTIONS: 2017-18 THROUGH 2019-20 (Continued)

BEGINNING BALANCE/RESERVES:

Beginning Balance

- Based on 2016-17 actual ending fund balance.

Reserves

- The 2017-18, 2018-19 and, 2019-20 projections fund the 2% General Fund Reserve for economic uncertainty, provided steps are taken to reach budget reduction goals.
- Starting in 2017-18, expenses are greater than costs and reserves are used to cover the overage.

2017-18 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. Based on the Governor's Adopted Budget, these documents reflect the budget for 2017-18 and multi-year projections for 2018-19 and 2019-20.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Three conditions impact the Sacramento City Unified School District Budget:

- a. Revenue – State Budget ↑
- b. Expenditures – increases in expenditures ↑
- c. Enrollment – steady ↔

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 07, 2017 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Gloria Chung Telephone: (916) 643-9405
Title: Director, Budget Services E-mail: Gloria@scusd.edu

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
S8	Labor Agreement Budget Revisions	• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

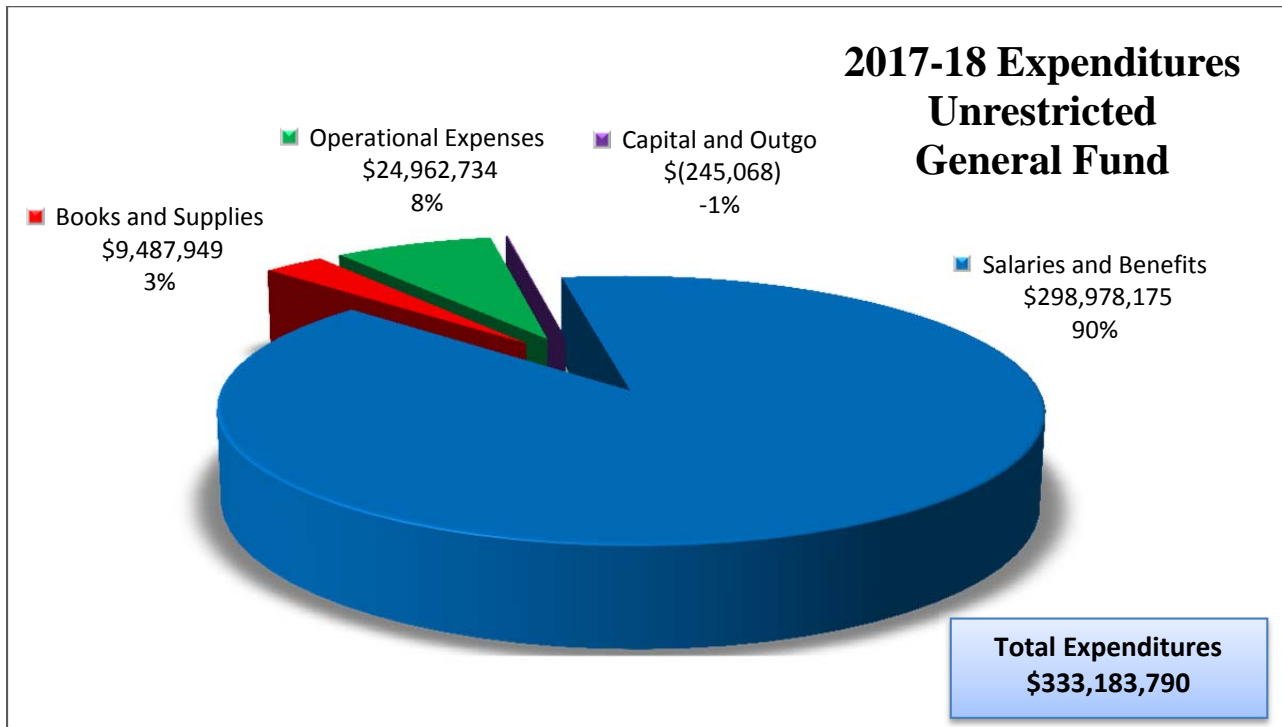
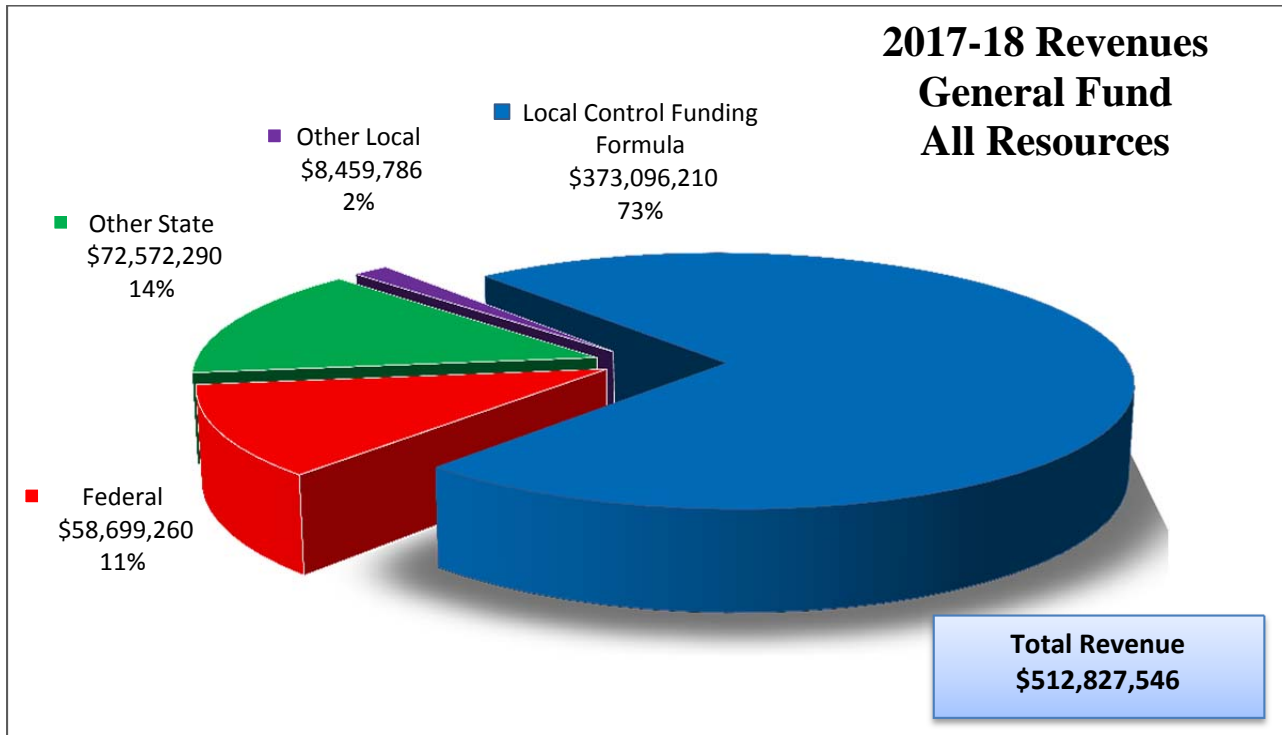
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

GENERAL FUND

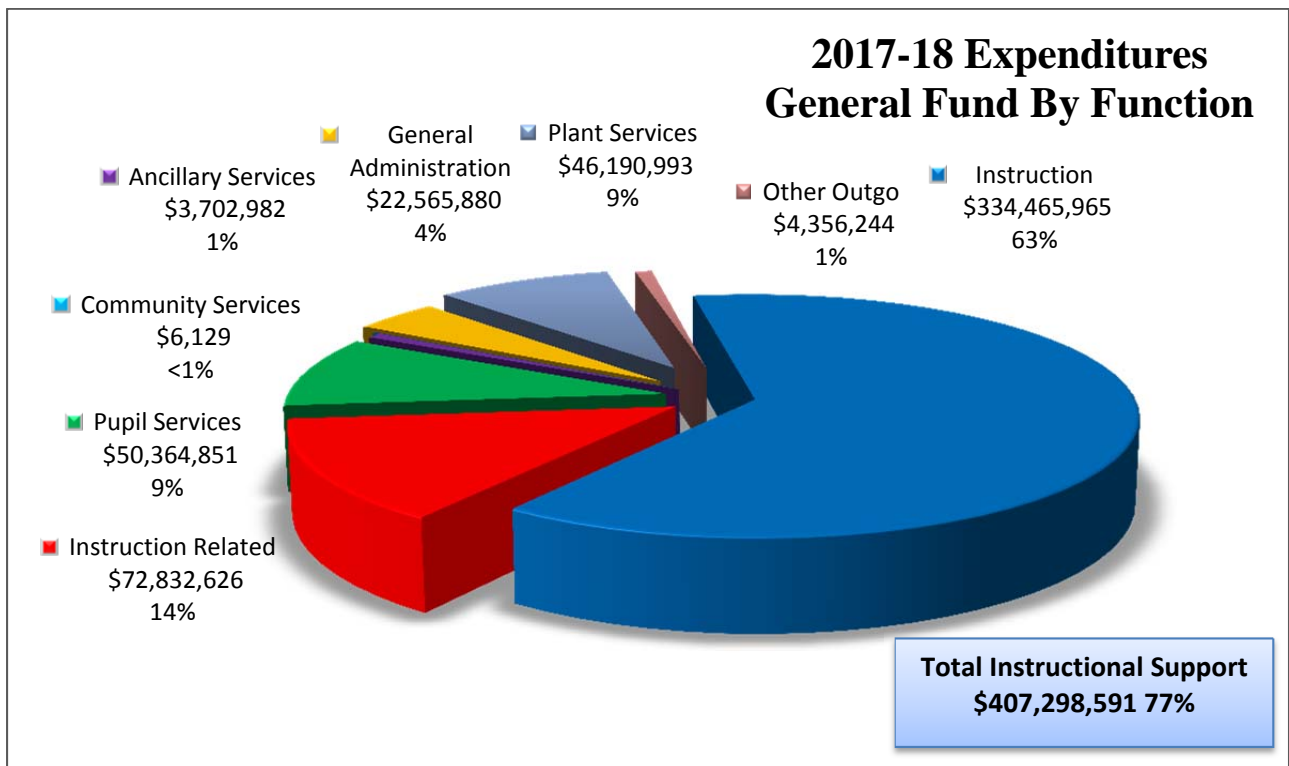
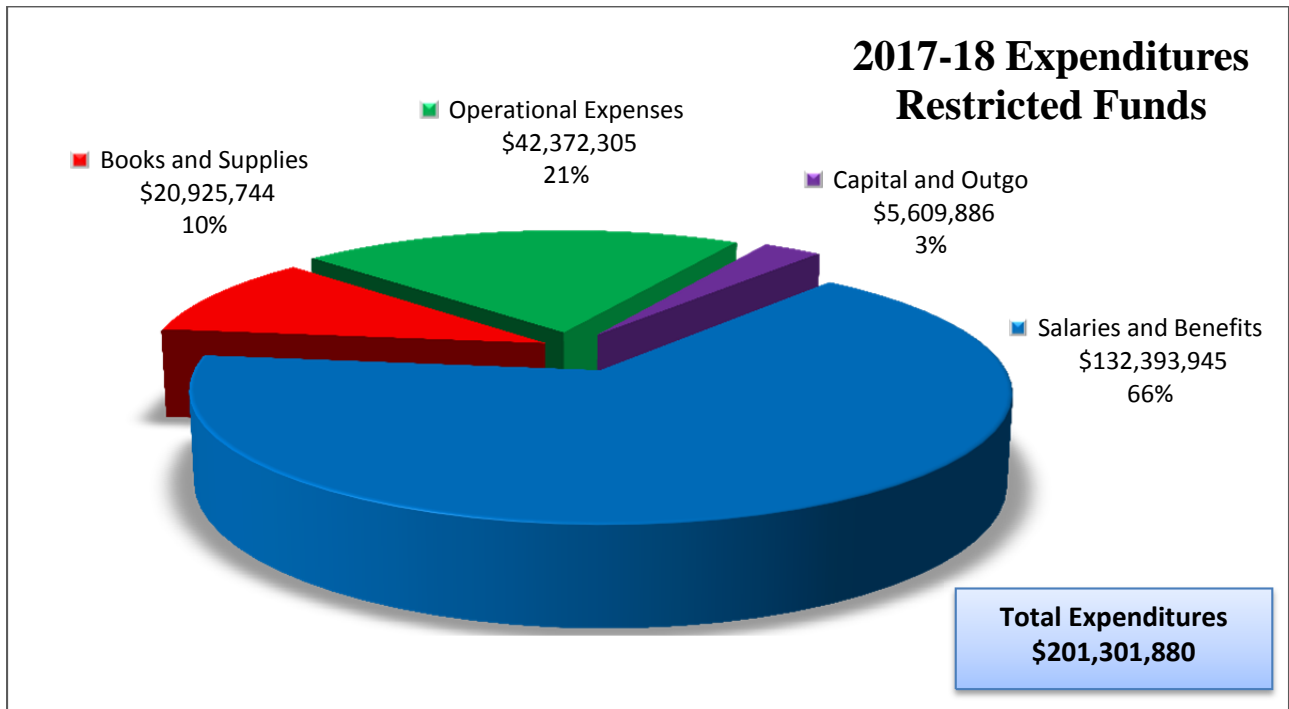
General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Educator Effectiveness, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Revenues and Expenditures-Summary



Revenues and Expenditures-Summary (cont.)



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	367,365,706.00	373,096,210.00	80,196,964.92	373,096,210.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,818,490.00	12,899,603.39	275,401.64	12,899,603.39	0.00	0.0%
4) Other Local Revenue		8600-8799	2,419,178.00	2,544,270.38	792,474.43	2,544,270.38	0.00	0.0%
5) TOTAL, REVENUES			375,603,374.00	388,540,083.77	81,264,840.99	388,540,083.77		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	148,175,395.57	157,000,447.18	30,437,418.50	157,000,447.18	0.00	0.0%
2) Classified Salaries		2000-2999	39,032,212.00	39,374,925.53	11,133,179.13	39,374,925.53	0.00	0.0%
3) Employee Benefits		3000-3999	103,660,531.00	102,602,801.61	23,600,129.37	102,602,801.61	0.00	0.0%
4) Books and Supplies		4000-4999	7,764,881.58	9,487,949.15	814,603.50	9,487,949.15	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,062,245.03	24,962,734.12	6,596,112.46	24,962,734.12	0.00	0.0%
6) Capital Outlay		6000-6999	93,530.14	118,201.99	212,498.18	118,201.99	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,836,450.00	4,356,244.13	1,391,337.70	4,356,244.13	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,844,659.54)	(4,719,514.27)	(269,677.86)	(4,719,514.27)	0.00	0.0%
9) TOTAL, EXPENDITURES			321,780,585.78	333,183,789.44	73,915,600.98	333,183,789.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,822,788.22	55,356,294.33	7,349,240.01	55,356,294.33		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,502,069.00	1,502,069.00	0.00	1,502,069.00	0.00	0.0%
b) Transfers Out		7600-7629	1,730,000.00	1,733,397.12	2,000.00	1,733,397.12	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	(70,288,278.00)	(71,047,686.22)	0.00	(71,047,686.22)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,516,209.00)	(71,279,014.34)	(2,000.00)	(71,279,014.34)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,693,420.78)	(15,922,720.01)	7,347,240.01	(15,922,720.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,139,517.95	73,139,517.95		73,139,517.95	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)			73,139,517.95	73,139,517.95		73,139,517.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,139,517.95	73,139,517.95		73,139,517.95		
2) Ending Balance, June 30 (E + F1e)			56,446,097.17	57,216,797.94		57,216,797.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	35,887,964.17	36,658,664.94		36,658,664.94		
Future Costs/Retirement	0000	9780	7,969,874.15					
District Wide Technology Upgrades	0000	9780	5,000,000.00					
Buy Down Vacation Liability	0000	9780	1,140,000.00					
Other Post Employment Liability	0000	9780	3,000,000.00					
Fleet Replacement	0000	9780	250,000.00					
Textbook Adoption	0000	9780	6,000,000.00					
Cover Deficit Spending in Future Years	0000	9780	12,528,090.02					
Vacation Liability	0000	9780		1,343,806.00				
Textbook Adoption	0000	9780		6,000,000.00				
Other Post Employment Liability	0000	9780		3,000,000.00				
Fleet Replacement	0000	9780		927,131.00				
Districtwide Technology Upgrades	0000	9780		5,000,000.00				
Cover Deficit Spending in Future Years	0000	9780		20,387,727.94				
Vacation Liability	0000	9780				1,343,806.00		
Textbook Adoption	0000	9780				6,000,000.00		
Other Post Employment Liability	0000	9780				3,000,000.00		
Fleet Replacement	0000	9780				927,131.00		
Districtwide Technology Upgrade	0000	9780				5,000,000.00		
Cover Deficit Spending in Future Years	0000	9780				20,387,727.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	20,013,133.00	20,013,133.00		20,013,133.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	244,903,005.00	242,843,076.00	70,073,840.00	242,843,076.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	48,792,384.00	48,365,270.00	12,373,410.00	48,365,270.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	76,693.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	718,787.00	722,519.00	0.00	722,519.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	62,439,051.00	66,935,647.00	0.00	66,935,647.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,025,705.00	2,142,439.00	0.00	2,142,439.00	0.00	0.0%
Prior Years' Taxes		8043	654,401.00	553,319.00	(9.37)	553,319.00	0.00	0.0%
Supplemental Taxes		8044	1,898,243.00	1,936,219.00	0.00	1,936,219.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,111,873.00	14,553,237.00	0.00	14,553,237.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,691,715.00	5,173,665.00	0.00	5,173,665.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	11,700.00	14,261.00	1,110.26	14,261.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(5,850.00)	(7,131.00)	(7,130.60)	(7,131.00)	0.00	0.0%
Subtotal, LCFF Sources			377,241,014.00	383,232,521.00	82,517,913.29	383,232,521.00	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	(9,875,308.00)	(10,136,311.00)	(2,320,948.37)	(10,136,311.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			367,365,706.00	373,096,210.00	80,196,964.92	373,096,210.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	7,081,113.39	0.00	7,081,113.39	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,818,490.00	5,818,490.00	129,037.30	5,818,490.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	146,364.34	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,818,490.00	12,899,603.39	275,401.64	12,899,603.39	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	6,979.20	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,181,508.00	1,181,508.00	199,876.40	1,181,508.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	90,802.03	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	862,402.00	862,402.00	7,175.14	862,402.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	5,850.00	5,850.00	7,130.60	5,850.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	125,092.38	316,491.06	125,092.38	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	319,418.00	319,418.00	164,020.00	319,418.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,419,178.00	2,544,270.38	792,474.43	2,544,270.38	0.00	0.0%
TOTAL, REVENUES			375,603,374.00	388,540,083.77	81,264,840.99	388,540,083.77	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	124,170,652.00	129,921,724.52	24,103,545.09	129,921,724.52	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,114,299.57	7,521,024.89	1,202,347.46	7,521,024.89	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,127,621.00	17,558,602.56	4,811,108.81	17,558,602.56	0.00	0.0%
Other Certificated Salaries		1900	1,762,823.00	1,999,095.21	320,417.14	1,999,095.21	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			148,175,395.57	157,000,447.18	30,437,418.50	157,000,447.18	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,339,576.00	1,221,141.17	193,675.30	1,221,141.17	0.00	0.0%
Classified Support Salaries		2200	15,787,105.00	15,836,901.45	4,582,897.89	15,836,901.45	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,029,538.00	5,252,454.02	1,548,949.68	5,252,454.02	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,974,637.00	15,127,814.47	4,422,615.52	15,127,814.47	0.00	0.0%
Other Classified Salaries		2900	1,901,356.00	1,936,614.42	385,040.74	1,936,614.42	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,032,212.00	39,374,925.53	11,133,179.13	39,374,925.53	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,334,021.00	20,088,849.18	4,284,840.68	20,088,849.18	0.00	0.0%
PERS		3201-3202	5,467,751.00	5,421,930.10	1,650,356.66	5,421,930.10	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,133,581.00	5,174,236.89	1,277,344.11	5,174,236.89	0.00	0.0%
Health and Welfare Benefits		3401-3402	52,987,259.00	53,368,612.95	12,090,108.54	53,368,612.95	0.00	0.0%
Unemployment Insurance		3501-3502	108,550.00	110,052.44	20,563.24	110,052.44	0.00	0.0%
Workers' Compensation		3601-3602	3,069,401.00	3,020,192.55	698,295.05	3,020,192.55	0.00	0.0%
OPEB, Allocated		3701-3702	15,472,429.00	15,331,291.90	3,562,219.46	15,331,291.90	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	87,539.00	87,635.60	16,401.63	87,635.60	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			103,660,531.00	102,602,801.61	23,600,129.37	102,602,801.61	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	158,134.00	114,507.16	0.00	114,507.16	0.00	0.0%
Books and Other Reference Materials		4200	96,582.00	127,103.16	25,938.97	127,103.16	0.00	0.0%
Materials and Supplies		4300	6,023,326.29	7,868,724.14	623,975.09	7,868,724.14	0.00	0.0%
Noncapitalized Equipment		4400	1,486,839.29	1,377,614.69	164,689.44	1,377,614.69	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,764,881.58	9,487,949.15	814,603.50	9,487,949.15	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	978,500.00	1,600,548.27	510,217.92	1,600,548.27	0.00	0.0%
Travel and Conferences		5200	366,725.26	481,277.37	33,299.35	481,277.37	0.00	0.0%
Dues and Memberships		5300	63,371.00	137,575.40	126,225.90	137,575.40	0.00	0.0%
Insurance		5400-5450	2,001,460.00	2,001,460.00	434,739.00	2,001,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,469,063.00	9,409,563.00	2,268,094.64	9,409,563.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,528,841.50	1,620,024.19	231,095.07	1,620,024.19	0.00	0.0%
Transfers of Direct Costs		5710	(78,528.00)	(320,615.13)	(288,591.90)	(320,615.13)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,216,870.00)	(1,214,534.95)	(39,238.16)	(1,214,534.95)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,915,908.27	10,212,153.31	3,028,539.66	10,212,153.31	0.00	0.0%
Communications		5900	1,033,774.00	1,035,282.66	291,730.98	1,035,282.66	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,062,245.03	24,962,734.12	6,596,112.46	24,962,734.12	0.00	0.0%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,500.00	184,155.36	1,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	36,949.14	60,120.99	132.86	60,120.99	0.00	0.0%
Equipment Replacement		6500	56,581.00	56,581.00	28,209.96	56,581.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			93,530.14	118,201.99	212,498.18	118,201.99	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	4,013.00	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	149,793.96	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,836,450.00	4,336,450.00	1,215,725.00	4,336,450.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	19,794.13	21,805.74	19,794.13	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,836,450.00	4,356,244.13	1,391,337.70	4,356,244.13	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,932,833.54)	(2,740,610.79)	(269,677.86)	(2,740,610.79)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,911,826.00)	(1,978,903.48)	0.00	(1,978,903.48)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,844,659.54)	(4,719,514.27)	(269,677.86)	(4,719,514.27)	0.00	0.0%
TOTAL, EXPENDITURES			321,780,585.78	333,183,789.44	73,915,600.98	333,183,789.44	0.00	0.0%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,502,069.00	1,502,069.00	0.00	1,502,069.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,502,069.00	1,502,069.00	0.00	1,502,069.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	230,000.00	233,397.12	2,000.00	233,397.12	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,730,000.00	1,733,397.12	2,000.00	1,733,397.12	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(70,288,278.00)	(71,047,686.22)	0.00	(71,047,686.22)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(70,288,278.00)	(71,047,686.22)	0.00	(71,047,686.22)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(70,516,209.00)	(71,279,014.34)	(2,000.00)	(71,279,014.34)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,515,753.00	58,699,260.06	7,468,569.23	58,699,260.06	0.00	0.0%
3) Other State Revenue		8300-8599	50,456,916.00	59,672,686.24	13,382,548.66	59,672,686.24	0.00	0.0%
4) Other Local Revenue		8600-8799	2,542,885.00	5,915,515.32	3,188,184.55	5,915,515.32	0.00	0.0%
5) TOTAL, REVENUES			104,515,554.00	124,287,461.62	24,039,302.44	124,287,461.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,162,222.00	51,855,781.73	10,242,602.48	51,855,781.73	0.00	0.0%
2) Classified Salaries		2000-2999	22,127,263.46	22,403,461.93	5,469,821.48	22,403,461.93	0.00	0.0%
3) Employee Benefits		3000-3999	57,278,082.46	58,134,701.37	8,833,319.85	58,134,701.37	0.00	0.0%
4) Books and Supplies		4000-4999	13,804,382.03	20,925,744.11	1,142,677.65	20,925,744.11	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,488,430.23	42,372,304.82	6,697,369.38	42,372,304.82	0.00	0.0%
6) Capital Outlay		6000-6999	2,571,724.03	2,869,275.72	195,385.23	2,869,275.72	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,932,833.54	2,740,610.79	269,677.86	2,740,610.79	0.00	0.0%
9) TOTAL, EXPENDITURES			178,364,937.75	201,301,880.47	32,850,853.93	201,301,880.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(73,849,383.75)	(77,014,418.85)	(8,811,551.49)	(77,014,418.85)		
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	70,288,278.00	71,047,686.22	0.00	71,047,686.22	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,288,278.00	71,047,686.22	0.00	71,047,686.22		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,561,105.75)	(5,966,732.63)	(8,811,551.49)	(5,966,732.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,327,289.13	8,327,289.13		8,327,289.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,327,289.13	8,327,289.13		8,327,289.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,327,289.13	8,327,289.13		8,327,289.13		
2) Ending Balance, June 30 (E + F1e)			4,766,183.38	2,360,556.50		2,360,556.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,766,183.38	2,360,556.50		2,360,556.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,275,083.00	8,418,478.10	0.00	8,418,478.10	0.00	0.0%
Special Education Discretionary Grants		8182	1,066,137.00	1,075,641.15	3,991.47	1,075,641.15	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	6,338.82	2,365.53	6,338.82	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	18,402,555.00	20,743,378.79	5,587,518.73	20,743,378.79	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	3,273,631.00	3,876,547.09	603,075.09	3,876,547.09	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	44,220.37	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	828,845.00	828,845.00	126,319.21	828,845.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	14,261,672.00	16,949,717.59	866,454.48	16,949,717.59	0.00	0.0%
Career and Technical Education	3500-3599	8290	456,348.00	412,464.00	1,894.79	412,464.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,951,482.00	6,387,849.52	232,729.56	6,387,849.52	0.00	0.0%
TOTAL, FEDERAL REVENUE			51,515,753.00	58,699,260.06	7,468,569.23	58,699,260.06	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	22,092,007.00	22,092,007.00	6,050,670.00	22,092,007.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Material		8560	1,818,278.00	1,818,278.00	195,803.19	1,818,278.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	6,260,363.00	7,234,187.20	686.78	7,234,187.20	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,030,000.00	6,044,739.78	4,844,739.78	6,044,739.78	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,081,890.00	1,081,890.00	0.00	1,081,890.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,174,378.00	21,401,584.26	2,290,648.91	21,401,584.26	0.00	0.0%
TOTAL, OTHER STATE REVENUE			50,456,916.00	59,672,686.24	13,382,548.66	59,672,686.24	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustmer		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,542,885.00	5,915,515.32	3,188,184.55	5,915,515.32	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,542,885.00	5,915,515.32	3,188,184.55	5,915,515.32	0.00	0.0%
TOTAL, REVENUES			104,515,554.00	124,287,461.62	24,039,302.44	124,287,461.62	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	28,874,005.00	31,463,284.01	5,945,910.12	31,463,284.01	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,781,806.00	5,741,288.57	1,068,036.67	5,741,288.57	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,830,099.00	3,557,222.62	980,355.51	3,557,222.62	0.00	0.0%
Other Certificated Salaries		1900	10,676,312.00	11,093,986.53	2,248,300.18	11,093,986.53	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			49,162,222.00	51,855,781.73	10,242,602.48	51,855,781.73	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,368,113.00	9,957,661.20	1,800,446.58	9,957,661.20	0.00	0.0%
Classified Support Salaries		2200	7,464,926.46	7,578,185.37	2,243,789.85	7,578,185.37	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,153,113.00	2,354,170.45	701,885.18	2,354,170.45	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,402,923.00	1,618,320.36	498,561.02	1,618,320.36	0.00	0.0%
Other Classified Salaries		2900	738,188.00	895,124.55	225,138.85	895,124.55	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,127,263.46	22,403,461.93	5,469,821.48	22,403,461.93	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,099,020.46	19,153,754.58	1,353,273.98	19,153,754.58	0.00	0.0%
PERS		3201-3202	3,189,757.00	3,351,239.78	849,043.17	3,351,239.78	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,334,194.00	2,392,060.22	574,728.68	2,392,060.22	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,563,442.85	25,013,786.02	4,429,668.17	25,013,786.02	0.00	0.0%
Unemployment Insurance		3501-3502	116,343.00	117,299.30	7,805.88	117,299.30	0.00	0.0%
Workers' Compensation		3601-3602	1,161,524.00	1,190,675.15	264,020.82	1,190,675.15	0.00	0.0%
OPEB, Allocated		3701-3702	6,790,771.15	6,892,035.23	1,349,224.91	6,892,035.23	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	23,030.00	23,851.09	5,554.24	23,851.09	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,278,082.46	58,134,701.37	8,833,319.85	58,134,701.37	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,841,639.00	2,325,396.88	229,314.13	2,325,396.88	0.00	0.0%
Books and Other Reference Materials		4200	44,500.00	138,153.38	45,890.26	138,153.38	0.00	0.0%
Materials and Supplies		4300	11,263,137.57	17,169,562.43	529,426.59	17,169,562.43	0.00	0.0%
Noncapitalized Equipment		4400	655,105.46	1,292,631.42	338,046.67	1,292,631.42	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,804,382.03	20,925,744.11	1,142,677.65	20,925,744.11	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	24,676,775.75	30,559,129.32	5,133,817.54	30,559,129.32	0.00	0.0%
Travel and Conferences		5200	320,328.39	639,188.94	46,614.27	639,188.94	0.00	0.0%
Dues and Memberships		5300	2,400.00	3,200.00	2,900.00	3,200.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,142.56	12,142.56	5,439.78	12,142.56	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	297,820.43	358,681.57	113,540.47	358,681.57	0.00	0.0%
Transfers of Direct Costs		5710	78,528.00	320,615.13	288,591.90	320,615.13	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(91,850.00)	(90,350.00)	0.00	(90,350.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,161,900.10	10,535,612.30	1,101,835.30	10,535,612.30	0.00	0.0%
Communications		5900	35,385.00	34,085.00	4,630.12	34,085.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,488,430.23	42,372,304.82	6,697,369.38	42,372,304.82	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	27,231.03	121,746.90	18,226.30	121,746.90	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,364,493.00	2,501,320.54	0.00	2,501,320.54	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	180,000.00	246,208.28	177,158.93	246,208.28	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,571,724.03	2,869,275.72	195,385.23	2,869,275.72	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,932,833.54	2,740,610.79	269,677.86	2,740,610.79	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			1,932,833.54	2,740,610.79	269,677.86	2,740,610.79	0.00	0.0%
TOTAL, EXPENDITURES			178,364,937.75	201,301,880.47	32,850,853.93	201,301,880.47	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	70,288,278.00	71,047,686.22	0.00	71,047,686.22	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			70,288,278.00	71,047,686.22	0.00	71,047,686.22	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70,288,278.00	71,047,686.22	0.00	71,047,686.22	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	367,365,706.00	373,096,210.00	80,196,964.92	373,096,210.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,515,753.00	58,699,260.06	7,468,569.23	58,699,260.06	0.00	0.0%
3) Other State Revenue		8300-8599	56,275,406.00	72,572,289.63	13,657,950.30	72,572,289.63	0.00	0.0%
4) Other Local Revenue		8600-8799	4,962,063.00	8,459,785.70	3,980,658.98	8,459,785.70	0.00	0.0%
5) TOTAL, REVENUES			480,118,928.00	512,827,545.39	105,304,143.43	512,827,545.39		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	197,337,617.57	208,856,228.91	40,680,020.98	208,856,228.91	0.00	0.0%
2) Classified Salaries		2000-2999	61,159,475.46	61,778,387.46	16,603,000.61	61,778,387.46	0.00	0.0%
3) Employee Benefits		3000-3999	160,938,613.46	160,737,502.98	32,433,449.22	160,737,502.98	0.00	0.0%
4) Books and Supplies		4000-4999	21,569,263.61	30,413,693.26	1,957,281.15	30,413,693.26	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,550,675.26	67,335,038.94	13,293,481.84	67,335,038.94	0.00	0.0%
6) Capital Outlay		6000-6999	2,665,254.17	2,987,477.71	407,883.41	2,987,477.71	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,836,450.00	4,356,244.13	1,391,337.70	4,356,244.13	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,911,826.00)	(1,978,903.48)	0.00	(1,978,903.48)	0.00	0.0%
9) TOTAL, EXPENDITURES			500,145,523.53	534,485,669.91	106,766,454.91	534,485,669.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,026,595.53)	(21,658,124.52)	(1,462,311.48)	(21,658,124.52)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,502,069.00	1,502,069.00	0.00	1,502,069.00	0.00	0.0%
b) Transfers Out		7600-7629	1,730,000.00	1,733,397.12	2,000.00	1,733,397.12	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			(227,931.00)	(231,328.12)	(2,000.00)	(231,328.12)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,254,526.53)	(21,889,452.64)	(1,464,311.48)	(21,889,452.64)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,466,807.08	81,466,807.08		81,466,807.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,466,807.08	81,466,807.08		81,466,807.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,466,807.08	81,466,807.08		81,466,807.08		
2) Ending Balance, June 30 (E + F1e)			61,212,280.55	59,577,354.44		59,577,354.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,766,183.38	2,360,556.50		2,360,556.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	35,887,964.17	36,658,664.94		36,658,664.94		
Future Costs/Retirement	0000	9780	7,969,874.15					
District Wide Technology Upgrades	0000	9780	5,000,000.00					
Buy Down Vacation Liability	0000	9780	1,140,000.00					
Other Post Employment Liability	0000	9780	3,000,000.00					
Fleet Replacement	0000	9780	250,000.00					
Textbook Adoption	0000	9780	6,000,000.00					
Cover Deficit Spending in Future Years	0000	9780	12,528,090.02					
Vacation Liability	0000	9780		1,343,806.00				
Textbook Adoption	0000	9780		6,000,000.00				
Other Post Employment Liability	0000	9780		3,000,000.00				
Fleet Replacement	0000	9780		927,131.00				
Districtwide Technology Upgrades	0000	9780		5,000,000.00				
Cover Deficit Spending in Future Years	0000	9780		20,387,727.94				
Vacation Liability	0000	9780				1,343,806.00		
Textbook Adoption	0000	9780				6,000,000.00		
Other Post Employment Liability	0000	9780				3,000,000.00		
Fleet Replacement	0000	9780				927,131.00		
Districtwide Technology Upgrade	0000	9780				5,000,000.00		
Cover Deficit Spending in Future Years	0000	9780				20,387,727.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	20,013,133.00	20,013,133.00		20,013,133.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	244,903,005.00	242,843,076.00	70,073,840.00	242,843,076.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	48,792,384.00	48,365,270.00	12,373,410.00	48,365,270.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	76,693.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	718,787.00	722,519.00	0.00	722,519.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	62,439,051.00	66,935,647.00	0.00	66,935,647.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,025,705.00	2,142,439.00	0.00	2,142,439.00	0.00	0.0%
Prior Years' Taxes		8043	654,401.00	553,319.00	(9.37)	553,319.00	0.00	0.0%
Supplemental Taxes		8044	1,898,243.00	1,936,219.00	0.00	1,936,219.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,111,873.00	14,553,237.00	0.00	14,553,237.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,691,715.00	5,173,665.00	0.00	5,173,665.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	11,700.00	14,261.00	1,110.26	14,261.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(5,850.00)	(7,131.00)	(7,130.60)	(7,131.00)	0.00	0.0%
Subtotal, LCFF Sources			377,241,014.00	383,232,521.00	82,517,913.29	383,232,521.00	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	(9,875,308.00)	(10,136,311.00)	(2,320,948.37)	(10,136,311.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			367,365,706.00	373,096,210.00	80,196,964.92	373,096,210.00	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	8,275,083.00	8,418,478.10	0.00	8,418,478.10	0.00	0.0%
Special Education Discretionary Grants		8182	1,066,137.00	1,075,641.15	3,991.47	1,075,641.15	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	6,338.82	2,365.53	6,338.82	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	18,402,555.00	20,743,378.79	5,587,518.73	20,743,378.79	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	3,273,631.00	3,876,547.09	603,075.09	3,876,547.09	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	44,220.37	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	828,845.00	828,845.00	126,319.21	828,845.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	14,261,672.00	16,949,717.59	866,454.48	16,949,717.59	0.00	0.0%
Career and Technical Education	3500-3599	8290	456,348.00	412,464.00	1,894.79	412,464.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,951,482.00	6,387,849.52	232,729.56	6,387,849.52	0.00	0.0%
TOTAL, FEDERAL REVENUE			51,515,753.00	58,699,260.06	7,468,569.23	58,699,260.06	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	22,092,007.00	22,092,007.00	6,050,670.00	22,092,007.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	7,081,113.39	0.00	7,081,113.39	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	7,636,768.00	7,636,768.00	324,840.49	7,636,768.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	6,260,363.00	7,234,187.20	686.78	7,234,187.20	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,030,000.00	6,044,739.78	4,844,739.78	6,044,739.78	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,081,890.00	1,081,890.00	0.00	1,081,890.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,174,378.00	21,401,584.26	2,437,013.25	21,401,584.26	0.00	0.0%
TOTAL, OTHER STATE REVENUE			56,275,406.00	72,572,289.63	13,657,950.30	72,572,289.63	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	6,979.20	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,181,508.00	1,181,508.00	199,876.40	1,181,508.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	90,802.03	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	862,402.00	862,402.00	7,175.14	862,402.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	5,850.00	5,850.00	7,130.60	5,850.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,542,885.00	6,040,607.70	3,504,675.61	6,040,607.70	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	319,418.00	319,418.00	164,020.00	319,418.00	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%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,962,063.00	8,459,785.70	3,980,658.98	8,459,785.70	0.00	0.0%
TOTAL, REVENUES			480,118,928.00	512,827,545.39	105,304,143.43	512,827,545.39	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	153,044,657.00	161,385,008.53	30,049,455.21	161,385,008.53	0.00	0.0%
Certificated Pupil Support Salaries		1200	11,896,105.57	13,262,313.46	2,270,384.13	13,262,313.46	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,957,720.00	21,115,825.18	5,791,464.32	21,115,825.18	0.00	0.0%
Other Certificated Salaries		1900	12,439,135.00	13,093,081.74	2,568,717.32	13,093,081.74	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			197,337,617.57	208,856,228.91	40,680,020.98	208,856,228.91	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,707,689.00	11,178,802.37	1,994,121.88	11,178,802.37	0.00	0.0%
Classified Support Salaries		2200	23,252,031.46	23,415,086.82	6,826,687.74	23,415,086.82	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,182,651.00	7,606,624.47	2,250,834.86	7,606,624.47	0.00	0.0%
Clerical, Technical and Office Salaries		2400	16,377,560.00	16,746,134.83	4,921,176.54	16,746,134.83	0.00	0.0%
Other Classified Salaries		2900	2,639,544.00	2,831,738.97	610,179.59	2,831,738.97	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			61,159,475.46	61,778,387.46	16,603,000.61	61,778,387.46	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,433,041.46	39,242,603.76	5,638,114.66	39,242,603.76	0.00	0.0%
PERS		3201-3202	8,657,508.00	8,773,169.88	2,499,399.83	8,773,169.88	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,467,775.00	7,566,297.11	1,852,072.79	7,566,297.11	0.00	0.0%
Health and Welfare Benefits		3401-3402	78,550,701.85	78,382,398.97	16,519,776.71	78,382,398.97	0.00	0.0%
Unemployment Insurance		3501-3502	224,893.00	227,351.74	28,369.12	227,351.74	0.00	0.0%
Workers' Compensation		3601-3602	4,230,925.00	4,210,867.70	962,315.87	4,210,867.70	0.00	0.0%
OPEB, Allocated		3701-3702	22,263,200.15	22,223,327.13	4,911,444.37	22,223,327.13	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	110,569.00	111,486.69	21,955.87	111,486.69	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			160,938,613.46	160,737,502.98	32,433,449.22	160,737,502.98	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,999,773.00	2,439,904.04	229,314.13	2,439,904.04	0.00	0.0%
Books and Other Reference Materials		4200	141,082.00	265,256.54	71,829.23	265,256.54	0.00	0.0%
Materials and Supplies		4300	17,286,463.86	25,038,286.57	1,153,401.68	25,038,286.57	0.00	0.0%
Noncapitalized Equipment		4400	2,141,944.75	2,670,246.11	502,736.11	2,670,246.11	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,569,263.61	30,413,693.26	1,957,281.15	30,413,693.26	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	25,655,275.75	32,159,677.59	5,644,035.46	32,159,677.59	0.00	0.0%
Travel and Conferences		5200	687,053.65	1,120,466.31	79,913.62	1,120,466.31	0.00	0.0%
Dues and Memberships		5300	65,771.00	140,775.40	129,125.90	140,775.40	0.00	0.0%
Insurance		5400-5450	2,001,460.00	2,001,460.00	434,739.00	2,001,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,476,205.56	9,421,705.56	2,273,534.42	9,421,705.56	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,826,661.93	1,978,705.76	344,635.54	1,978,705.76	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	(1,308,720.00)	(1,304,884.95)	(39,238.16)	(1,304,884.95)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,077,808.37	20,747,765.61	4,130,374.96	20,747,765.61	0.00	0.0%
Communications		5900	1,069,159.00	1,069,367.66	296,361.10	1,069,367.66	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,550,675.26	67,335,038.94	13,293,481.84	67,335,038.94	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	27,231.03	121,746.90	18,226.30	121,746.90	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,364,493.00	2,502,820.54	184,155.36	2,502,820.54	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	216,949.14	306,329.27	177,291.79	306,329.27	0.00	0.0%
Equipment Replacement		6500	56,581.00	56,581.00	28,209.96	56,581.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,665,254.17	2,987,477.71	407,883.41	2,987,477.71	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	4,013.00	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	149,793.96	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,836,450.00	4,336,450.00	1,215,725.00	4,336,450.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	19,794.13	21,805.74	19,794.13	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,836,450.00	4,356,244.13	1,391,337.70	4,356,244.13	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,911,826.00)	(1,978,903.48)	0.00	(1,978,903.48)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,911,826.00)	(1,978,903.48)	0.00	(1,978,903.48)	0.00	0.0%
TOTAL, EXPENDITURES			500,145,523.53	534,485,669.91	106,766,454.91	534,485,669.91	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,502,069.00	1,502,069.00	0.00	1,502,069.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,502,069.00	1,502,069.00	0.00	1,502,069.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	230,000.00	233,397.12	2,000.00	233,397.12	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,730,000.00	1,733,397.12	2,000.00	1,733,397.12	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(227,931.00)	(231,328.12)	(2,000.00)	(231,328.12)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
7338	College Readiness Block Grant	1,226,790.76
9010	Other Restricted Local	1,133,765.74
Total, Restricted Balance		<u>2,360,556.50</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	373,096,210.00	2.45%	382,220,881.00	2.28%	390,917,965.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	12,899,603.39	-42.88%	7,367,835.76	2.35%	7,540,979.90
4. Other Local Revenues	8600-8799	2,544,270.38	0.00%	2,544,270.38	0.00%	2,544,270.38
5. Other Financing Sources						
a. Transfers In	8900-8929	1,502,069.00	2.10%	1,533,612.45	2.10%	1,565,818.31
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(71,047,686.22)	4.97%	(74,575,211.47)	5.03%	(78,327,728.94)
6. Total (Sum lines A1 thru A5c)		318,994,466.55	0.03%	319,091,388.12	1.61%	324,241,304.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				157,000,447.18		163,047,011.55
b. Step & Column Adjustment				1,651,488.37		1,728,298.32
c. Cost-of-Living Adjustment				9,229,076.00		
d. Other Adjustments				(4,834,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	157,000,447.18	3.85%	163,047,011.55	1.06%	164,775,309.87
2. Classified Salaries						
a. Base Salaries				39,374,925.53		39,729,972.04
b. Step & Column Adjustment				605,046.51		611,841.57
c. Cost-of-Living Adjustment						
d. Other Adjustments				(250,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,374,925.53	0.90%	39,729,972.04	1.54%	40,341,813.61
3. Employee Benefits	3000-3999	102,602,801.61	6.23%	108,991,837.09	6.60%	116,185,019.97
4. Books and Supplies	4000-4999	9,487,949.15	-4.74%	9,037,949.15	0.00%	9,037,949.15
5. Services and Other Operating Expenditures	5000-5999	24,962,734.12	-2.00%	24,462,734.12	1.84%	24,912,734.12
6. Capital Outlay	6000-6999	118,201.99	0.00%	118,201.99	0.00%	118,201.99
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,356,244.13	10.59%	4,817,442.13	4.05%	5,012,343.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,719,514.27)	0.00%	(4,719,514.27)	0.00%	(4,719,514.27)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,733,397.12	-0.20%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						(15,646,862.53)
11. Total (Sum lines B1 thru B10)		334,917,186.56	3.67%	347,215,633.80	-1.57%	341,746,994.91
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(15,922,720.01)		(28,124,245.68)		(17,505,690.26)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		73,139,517.95		57,216,797.94		29,092,552.26
2. Ending Fund Balance (Sum lines C and D1)		57,216,797.94		29,092,552.26		11,586,862.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	36,658,664.94		8,534,419.26		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		11,041,862.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		57,216,797.94		29,092,552.26		11,586,862.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		11,041,862.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		20,013,133.00		20,013,133.00		11,041,862.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2018-19 & 2019-20 assume COLA increase in State Revenues. 2018-19 does not include one-time discretionary funds that are included in 2017-18. 2018-19 and 2019-20 debt service is incrementally increasing from general fund.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	58,699,260.06	-0.51%	58,399,260.06	0.00%	58,399,260.06
3. Other State Revenues	8300-8599	59,672,686.24	0.47%	59,955,648.99	-12.16%	52,664,856.75
4. Other Local Revenues	8600-8799	5,915,515.32	0.00%	5,915,515.32	0.00%	5,915,515.32
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	71,047,686.22	4.97%	74,575,211.47	5.03%	78,327,728.94
6. Total (Sum lines A1 thru A5c)		195,335,147.84	1.80%	198,845,635.84	-1.78%	195,307,361.07
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				51,855,781.73		55,219,210.73
b. Step & Column Adjustment				507,082.00		541,148.27
c. Cost-of-Living Adjustment				3,111,347.00		
d. Other Adjustments				(255,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,855,781.73	6.49%	55,219,210.73	0.98%	55,760,359.00
2. Classified Salaries						
a. Base Salaries				22,403,461.93		22,868,520.80
b. Step & Column Adjustment				143,139.87		146,358.53
c. Cost-of-Living Adjustment						
d. Other Adjustments				321,919.00		450,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,403,461.93	2.08%	22,868,520.80	2.61%	23,464,879.33
3. Employee Benefits	3000-3999	58,134,701.37	5.21%	61,163,694.83	5.18%	64,330,955.73
4. Books and Supplies	4000-4999	20,925,744.11	-4.78%	19,925,744.11	-5.02%	18,925,744.11
5. Services and Other Operating Expenditures	5000-5999	42,372,304.82	0.00%	42,372,304.82	-11.80%	37,372,304.82
6. Capital Outlay	6000-6999	2,869,275.72	0.00%	2,869,275.72	-87.13%	369,275.72
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,740,610.79	0.00%	2,740,610.79	0.00%	2,740,610.79
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(5,953,169.46)		(7,656,768.43)
11. Total (Sum lines B1 thru B10)		201,301,880.47	-0.05%	201,206,192.34	-2.93%	195,307,361.07
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,966,732.63)		(2,360,556.50)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,327,289.13		2,360,556.50		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,360,556.50		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,360,556.50				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,360,556.50		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2018-19 line B1d for restricted funds as revenues decrease the expenditures also decrease. 2018-19 does not include carryover or one time grants. 2018-19 and 2019-20 B10 Board and staff will take appropriate action to reduce expenditures.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	373,096,210.00	2.45%	382,220,881.00	2.28%	390,917,965.00
2. Federal Revenues	8100-8299	58,699,260.06	-0.51%	58,399,260.06	0.00%	58,399,260.06
3. Other State Revenues	8300-8599	72,572,289.63	-7.23%	67,323,484.75	-10.57%	60,205,836.65
4. Other Local Revenues	8600-8799	8,459,785.70	0.00%	8,459,785.70	0.00%	8,459,785.70
5. Other Financing Sources						
a. Transfers In	8900-8929	1,502,069.00	2.10%	1,533,612.45	2.10%	1,565,818.31
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		514,329,614.39	0.70%	517,937,023.96	0.31%	519,548,665.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				208,856,228.91		218,266,222.28
b. Step & Column Adjustment				2,158,570.37		2,269,446.59
c. Cost-of-Living Adjustment				12,340,423.00		0.00
d. Other Adjustments				(5,089,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	208,856,228.91	4.51%	218,266,222.28	1.04%	220,535,668.87
2. Classified Salaries						
a. Base Salaries				61,778,387.46		62,598,492.84
b. Step & Column Adjustment				748,186.38		758,200.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				71,919.00		450,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	61,778,387.46	1.33%	62,598,492.84	1.93%	63,806,692.94
3. Employee Benefits	3000-3999	160,737,502.98	5.86%	170,155,531.92	6.09%	180,515,975.70
4. Books and Supplies	4000-4999	30,413,693.26	-4.77%	28,963,693.26	-3.45%	27,963,693.26
5. Services and Other Operating Expenditures	5000-5999	67,335,038.94	-0.74%	66,835,038.94	-6.81%	62,285,038.94
6. Capital Outlay	6000-6999	2,987,477.71	0.00%	2,987,477.71	-83.68%	487,477.71
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,356,244.13	10.59%	4,817,442.13	4.05%	5,012,343.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,978,903.48)	0.00%	(1,978,903.48)	0.00%	(1,978,903.48)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,733,397.12	-0.20%	1,730,000.00	0.00%	1,730,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(5,953,169.46)		(23,303,630.96)
11. Total (Sum lines B1 thru B10)		536,219,067.03	2.28%	548,421,826.14	-2.07%	537,054,355.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(21,889,452.64)		(30,484,802.18)		(17,505,690.26)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		81,466,807.08		59,577,354.44		29,092,552.26
2. Ending Fund Balance (Sum lines C and D1)		59,577,354.44		29,092,552.26		11,586,862.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	2,360,556.50		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	36,658,664.94		8,534,419.26		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		11,041,862.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		59,577,354.44		29,092,552.26		11,586,862.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,013,133.00		20,013,133.00		11,041,862.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		20,013,133.00		20,013,133.00		11,041,862.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.73%		3.65%		2.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		38,673.62		38,627.83		38,532.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		536,219,067.03		548,421,826.14		537,054,355.98
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		536,219,067.03		548,421,826.14		537,054,355.98
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,724,381.34		10,968,436.52		10,741,087.12
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,724,381.34		10,968,436.52		10,741,087.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

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

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	16,680,305.00	16,680,305.00	3,146,639.00	16,680,305.00	0.00	0.0%
2) Federal Revenue		8100-8299	238,761.00	245,373.77	213,278.11	245,373.77	0.00	0.0%
3) Other State Revenue		8300-8599	825,474.00	1,038,258.79	18,790.47	1,038,258.79	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	154,962.26	34,570.86	154,962.26	0.00	0.0%
5) TOTAL, REVENUES			17,744,540.00	18,118,899.82	3,413,278.44	18,118,899.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,063,226.00	7,211,053.00	1,601,314.96	7,211,053.00	0.00	0.0%
2) Classified Salaries		2000-2999	986,833.00	986,833.00	307,944.09	986,833.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,084,947.00	6,084,947.00	1,081,982.71	6,084,947.00	0.00	0.0%
4) Books and Supplies		4000-4999	357,299.00	3,528,624.81	66,906.25	3,528,624.81	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,564,277.00	1,616,333.30	174,281.54	1,616,333.30	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	167,175.00	0.00	167,175.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,056,582.00	19,594,966.11	3,232,429.55	19,594,966.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,687,958.00	(1,476,066.29)	180,848.89	(1,476,066.29)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	3,397.12	2,000.00	3,397.12	0.00	0.0%
b) Transfers Out		7600-7629	1,502,069.00	1,502,069.00	0.00	1,502,069.00	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			(1,502,069.00)	(1,498,671.88)	2,000.00	(1,498,671.88)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			185,889.00	(2,974,738.17)	182,848.89	(2,974,738.17)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,020,811.70	4,020,811.70		4,020,811.70	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)			4,020,811.70	4,020,811.70		4,020,811.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,020,811.70	4,020,811.70		4,020,811.70		
2) Ending Balance, June 30 (E + F1e)			4,206,700.70	1,046,073.53		1,046,073.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	747,980.76	490,865.67		490,865.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Charter Schools Fund	0000	9780	3,458,719.94	555,207.86		555,207.86		
Education Protection Account	1400	9780	3,612.00					
Charter Schools Fund	0000	9780		551,595.86				
Education Protection Account	1400	9780		3,612.00				
Charter Schools Fund	0000	9780				551,595.86		
Education Protection Account	1400	9780				3,612.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	14,635,074.00	14,635,074.00	2,729,272.00	14,635,074.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,045,231.00	2,045,231.00	417,367.00	2,045,231.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,680,305.00	16,680,305.00	3,146,639.00	16,680,305.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	238,761.00	245,373.77	213,278.11	245,373.77	0.00	0.0%
Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Acts	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			238,761.00	245,373.77	213,278.11	245,373.77	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	348,802.00	348,802.00	18,790.47	348,802.00	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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	476,672.00	689,456.79	0.00	689,456.79	0.00	0.0%
TOTAL, OTHER STATE REVENUE			825,474.00	1,038,258.79	18,790.47	1,038,258.79	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	431.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	154,962.26	34,139.86	154,962.26	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			0.00	154,962.26	34,570.86	154,962.26	0.00	0.0%
TOTAL, REVENUES			17,744,540.00	18,118,899.82	3,413,278.44	18,118,899.82		

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	6,199,858.00	6,199,858.00	1,341,932.40	6,199,858.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	163,963.00	163,963.00	29,570.37	163,963.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	689,203.00	689,203.00	174,987.59	689,203.00	0.00	0.0%
Other Certificated Salaries		1900	10,202.00	158,029.00	54,824.60	158,029.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,063,226.00	7,211,053.00	1,601,314.96	7,211,053.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	87,884.00	87,884.00	17,776.12	87,884.00	0.00	0.0%
Classified Support Salaries		2200	300,190.00	300,190.00	115,196.65	300,190.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	91,600.00	91,600.00	29,408.28	91,600.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	434,130.00	434,130.00	116,591.56	434,130.00	0.00	0.0%
Other Classified Salaries		2900	73,029.00	73,029.00	28,971.48	73,029.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			986,833.00	986,833.00	307,944.09	986,833.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,495,892.00	1,495,892.00	228,474.09	1,495,892.00	0.00	0.0%
PERS		3201-3202	126,409.00	126,409.00	44,420.19	126,409.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	177,915.00	177,915.00	46,582.89	177,915.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,337,466.00	3,337,466.00	559,644.64	3,337,466.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,793.00	4,793.00	945.43	4,793.00	0.00	0.0%
Workers' Compensation		3601-3602	135,244.00	135,244.00	31,925.43	135,244.00	0.00	0.0%
OPEB, Allocated		3701-3702	802,590.00	802,590.00	169,338.09	802,590.00	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	4,638.00	4,638.00	651.95	4,638.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,084,947.00	6,084,947.00	1,081,982.71	6,084,947.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,687.00	105,887.45	6,913.68	105,887.45	0.00	0.0%
Books and Other Reference Materials		4200	8,875.00	8,875.00	0.00	8,875.00	0.00	0.0%
Materials and Supplies		4300	330,737.00	3,413,862.36	55,320.01	3,413,862.36	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	4,672.56	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			357,299.00	3,528,624.81	66,906.25	3,528,624.81	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,334.00	15,284.00	1,481.57	15,284.00	0.00	0.0%
Dues and Memberships		5300	864.00	864.00	970.00	864.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	356,415.00	356,415.00	86,604.06	356,415.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,575.00	31,075.00	1,407.04	31,075.00	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	1,129,952.00	1,136,607.79	12,295.41	1,136,607.79	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,089.00	64,039.51	71,037.43	64,039.51	0.00	0.0%
Communications		5900	11,048.00	12,048.00	486.03	12,048.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,564,277.00	1,616,333.30	174,281.54	1,616,333.30	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	167,175.00	0.00	167,175.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	167,175.00	0.00	167,175.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	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, EXPENDITURES			16,056,582.00	19,594,966.11	3,232,429.55	19,594,966.11		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	3,397.12	2,000.00	3,397.12	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,397.12	2,000.00	3,397.12	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	1,502,069.00	1,502,069.00	0.00	1,502,069.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,502,069.00	1,502,069.00	0.00	1,502,069.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,502,069.00)	(1,498,671.88)	2,000.00	(1,498,671.88)		

Resource	Description	2017/18 Projected Year Totals
6264	Educator Effectiveness (15-16)	147,827.00
6300	Lottery: Instructional Materials	630.72
7338	College Readiness Block Grant	212,784.79
9010	Other Restricted Local	129,623.16
Total, Restricted Balance		<u>490,865.67</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	680,230.00	838,353.00	0.00	838,353.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,565,895.00	1,565,895.00	250,532.62	1,565,895.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,365,000.00	4,366,000.00	457,693.03	4,366,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,611,125.00	6,770,248.00	708,225.65	6,770,248.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,048,005.00	2,002,544.74	604,604.83	2,002,544.74	0.00	0.0%
2) Classified Salaries		2000-2999	1,522,661.00	1,577,251.64	491,439.96	1,577,251.64	0.00	0.0%
3) Employee Benefits		3000-3999	2,427,133.00	2,423,597.45	645,062.90	2,423,597.45	0.00	0.0%
4) Books and Supplies		4000-4999	178,507.00	381,397.82	18,861.31	381,397.82	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	648,714.00	689,863.17	127,485.82	689,863.17	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,105.00	78,270.52	0.00	78,270.52	0.00	0.0%
9) TOTAL, EXPENDITURES			6,841,125.00	7,152,925.34	1,887,454.82	7,152,925.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(230,000.00)	(382,677.34)	(1,179,229.17)	(382,677.34)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	230,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			230,000.00	230,000.00	0.00	230,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(152,677.34)	(1,179,229.17)	(152,677.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	467,677.77	467,677.77		467,677.77	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)			467,677.77	467,677.77		467,677.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			467,677.77	467,677.77		467,677.77		
2) Ending Balance, June 30 (E + F1e)			467,677.77	315,000.43		315,000.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			152,677.77	0.43		0.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			315,000.00	315,000.00		315,000.00		
Adult Education Fund	0000	9780	315,000.00					
Adult Education Fund	0000	9780		315,000.00				
Adult Education Fund	0000	9780				315,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	270,000.00	314,359.00	0.00	314,359.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	410,230.00	523,994.00	0.00	523,994.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			680,230.00	838,353.00	0.00	838,353.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,079,980.00	1,079,980.00	138,566.62	1,079,980.00	0.00	0.0%
All Other State Revenue	All Other	8590	485,915.00	485,915.00	111,966.00	485,915.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,565,895.00	1,565,895.00	250,532.62	1,565,895.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(316.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	2,995,000.00	2,995,000.00	152,181.59	2,995,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,370,000.00	1,371,000.00	305,827.44	1,371,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,365,000.00	4,366,000.00	457,693.03	4,366,000.00	0.00	0.0%
TOTAL, REVENUES			6,611,125.00	6,770,248.00	708,225.65	6,770,248.00		

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	1,681,384.00	1,672,792.74	488,122.19	1,672,792.74	0.00	0.0%
Certificated Pupil Support Salaries		1200	112,351.00	112,351.00	33,386.40	112,351.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	254,270.00	217,401.00	83,096.24	217,401.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,048,005.00	2,002,544.74	604,604.83	2,002,544.74	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	220,159.00	214,404.00	58,840.14	214,404.00	0.00	0.0%
Classified Support Salaries		2200	513,310.00	579,802.64	173,217.61	579,802.64	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	286,022.00	286,022.00	93,471.52	286,022.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	431,573.00	431,573.00	139,077.39	431,573.00	0.00	0.0%
Other Classified Salaries		2900	71,597.00	65,450.00	26,833.30	65,450.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,522,661.00	1,577,251.64	491,439.96	1,577,251.64	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	412,753.00	410,388.67	83,231.67	410,388.67	0.00	0.0%
PERS		3201-3202	219,572.00	207,626.32	72,853.05	207,626.32	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	138,895.00	144,633.15	45,057.29	144,633.15	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,210,304.00	1,214,629.62	324,318.38	1,214,629.62	0.00	0.0%
Unemployment Insurance		3501-3502	2,080.00	2,089.04	536.38	2,089.04	0.00	0.0%
Workers' Compensation		3601-3602	58,787.00	59,025.39	18,413.61	59,025.39	0.00	0.0%
OPEB, Allocated		3701-3702	383,453.00	383,906.00	100,268.40	383,906.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,289.00	1,299.26	384.12	1,299.26	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,427,133.00	2,423,597.45	645,062.90	2,423,597.45	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	178,507.00	358,870.82	18,861.31	358,870.82	0.00	0.0%
Noncapitalized Equipment		4400	0.00	22,527.00	0.00	22,527.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			178,507.00	381,397.82	18,861.31	381,397.82	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	231,997.00	231,997.00	0.00	231,997.00	0.00	0.0%
Travel and Conferences		5200	0.00	15,357.26	2,197.08	15,357.26	0.00	0.0%
Dues and Memberships		5300	0.00	5,210.00	970.00	5,210.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	224,000.00	223,772.50	62,099.45	223,772.50	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,421.00	42,307.61	938.87	42,307.61	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	147,296.00	170,329.65	61,218.77	170,329.65	0.00	0.0%
Communications		5900	0.00	889.15	61.65	889.15	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			648,714.00	689,863.17	127,485.82	689,863.17	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	16,105.00	78,270.52	0.00	78,270.52	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,105.00	78,270.52	0.00	78,270.52	0.00	0.0%
TOTAL, EXPENDITURES			6,841,125.00	7,152,925.34	1,887,454.82	7,152,925.34		

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	230,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			230,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			230,000.00	230,000.00	0.00	230,000.00		

Resource	Description	2017/18 Projected Year Totals
6391	Adult Education Block Grant Program	0.43
Total, Restricted Balance		<u>0.43</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,405,531.00	12,251,164.33	1,235,014.63	12,251,164.33	0.00	0.0%
3) Other State Revenue		8300-8599	7,927,837.00	8,203,385.00	2,895,842.65	8,203,385.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,128,480.00	2,128,502.45	68,695.21	2,128,502.45	0.00	0.0%
5) TOTAL, REVENUES			21,461,848.00	22,583,051.78	4,199,552.49	22,583,051.78		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,353,907.00	6,353,907.00	1,841,283.16	6,353,907.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,867,580.00	3,867,580.00	1,394,681.54	3,867,580.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,914,891.00	9,020,909.00	2,204,647.12	9,020,909.00	0.00	0.0%
4) Books and Supplies		4000-4999	864,132.00	1,519,930.50	68,689.41	1,519,930.50	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	611,068.00	988,830.96	42,265.22	988,830.96	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	850,270.00	854,734.00	0.00	854,734.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,461,848.00	22,605,891.46	5,551,566.45	22,605,891.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(22,839.68)	(1,352,013.96)	(22,839.68)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,500,000.00	1,500,000.00	0.00	1,500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500,000.00	1,477,160.32	(1,352,013.96)	1,477,160.32		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,297,883.25	1,297,883.25		1,297,883.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,297,883.25	1,297,883.25		1,297,883.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,297,883.25	1,297,883.25		1,297,883.25		
2) Ending Balance, June 30 (E + F1e)			2,797,883.25	2,775,043.57		2,775,043.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			326,458.39	326,458.39		326,458.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			2,471,424.86	2,448,585.18		2,448,585.18		
Child Development Fund	0000	9780	2,471,424.86					
Child Development Fund	0000	9780		2,448,585.18				
Child Development Fund	0000	9780				2,448,585.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,405,531.00	12,251,164.33	1,235,014.63	12,251,164.33	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,405,531.00	12,251,164.33	1,235,014.63	12,251,164.33	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,497,684.00	7,497,684.00	2,567,659.00	7,497,684.00	0.00	0.0%
All Other State Revenue	All Other	8590	430,153.00	705,701.00	328,183.65	705,701.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,927,837.00	8,203,385.00	2,895,842.65	8,203,385.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(280.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	880,000.00	880,000.00	382,938.52	880,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,248,480.00	1,248,502.45	(313,963.31)	1,248,502.45	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			2,128,480.00	2,128,502.45	68,695.21	2,128,502.45	0.00	0.0%
TOTAL, REVENUES			21,461,848.00	22,583,051.78	4,199,552.49	22,583,051.78		

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	4,936,086.00	4,936,086.00	1,443,022.48	4,936,086.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	644,987.00	644,987.00	154,988.91	644,987.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	768,158.00	768,158.00	225,225.41	768,158.00	0.00	0.0%
Other Certificated Salaries		1900	4,676.00	4,676.00	18,046.36	4,676.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,353,907.00	6,353,907.00	1,841,283.16	6,353,907.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,805,388.00	1,805,388.00	484,797.93	1,805,388.00	0.00	0.0%
Classified Support Salaries		2200	300,041.00	300,041.00	326,274.69	300,041.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	84,224.00	84,224.00	52,777.00	84,224.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	891,320.00	891,320.00	295,310.28	891,320.00	0.00	0.0%
Other Classified Salaries		2900	786,607.00	786,607.00	235,521.64	786,607.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,867,580.00	3,867,580.00	1,394,681.54	3,867,580.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,336,473.00	1,336,473.00	232,127.58	1,336,473.00	0.00	0.0%
PERS		3201-3202	591,312.00	591,312.00	216,985.36	591,312.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	404,319.00	404,319.00	141,847.62	404,319.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,112,228.00	5,218,246.00	1,236,029.40	5,218,246.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,065.00	6,065.00	1,611.57	6,065.00	0.00	0.0%
Workers' Compensation		3601-3602	171,706.00	171,706.00	54,364.21	171,706.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,287,590.00	1,287,590.00	320,534.32	1,287,590.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,198.00	5,198.00	1,147.06	5,198.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,914,891.00	9,020,909.00	2,204,647.12	9,020,909.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	803,632.00	1,463,702.85	45,113.83	1,463,702.85	0.00	0.0%
Noncapitalized Equipment		4400	60,500.00	56,227.65	23,575.58	56,227.65	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			864,132.00	1,519,930.50	68,689.41	1,519,930.50	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	47,352.00	69,652.00	5,453.56	69,652.00	0.00	0.0%
Dues and Memberships		5300	2,600.00	2,600.00	250.00	2,600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,400.00	20,400.00	1,115.60	20,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,584.00	43,216.80	60.00	43,216.80	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	300,851.00	615,610.37	21,890.11	615,610.37	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	197,594.00	227,664.79	13,492.78	227,664.79	0.00	0.0%
Communications		5900	9,687.00	9,687.00	3.17	9,687.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			611,068.00	988,830.96	42,265.22	988,830.96	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	850,270.00	854,734.00	0.00	854,734.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			850,270.00	854,734.00	0.00	854,734.00	0.00	0.0%
TOTAL, EXPENDITURES			21,461,848.00	22,605,891.46	5,551,566.45	22,605,891.46		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500,000.00	1,500,000.00	0.00	1,500,000.00		

Resource	Description	2017/18 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	326,458.39
Total, Restricted Balance		<u>326,458.39</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,070,000.00	23,070,000.00	335,310.87	23,070,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,635,636.00	1,635,636.00	23,303.97	1,635,636.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,178,000.00	1,178,000.00	190,510.54	1,178,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,883,636.00	25,883,636.00	549,125.38	25,883,636.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,867,380.00	6,867,380.00	1,659,461.05	6,867,380.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,462,396.00	4,462,396.00	986,215.91	4,462,396.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,162,620.00	13,174,181.40	2,660,844.17	13,174,181.40	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	257,817.00	257,817.00	128,130.68	257,817.00	0.00	0.0%
6) Capital Outlay		6000-6999	87,972.00	87,972.00	65,375.04	87,972.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,045,451.00	1,045,898.96	0.00	1,045,898.96	0.00	0.0%
9) TOTAL, EXPENDITURES			25,883,636.00	25,895,645.36	5,500,026.85	25,895,645.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(12,009.36)	(4,950,901.47)	(12,009.36)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(12,009.36)	(4,950,901.47)	(12,009.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,846,641.93	10,846,641.93		10,846,641.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,846,641.93	10,846,641.93		10,846,641.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,846,641.93	10,846,641.93		10,846,641.93		
2) Ending Balance, June 30 (E + F1e)			10,846,641.93	10,834,632.57		10,834,632.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			10,624,556.35	10,613,467.99		10,613,467.99		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			222,085.58	221,164.58		221,164.58		
Cafeteria Fund	0000	9780	222,085.58					
Cafeteria Fund	0000	9780		221,164.58				
Cafeteria Fund	0000	9780				221,164.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	23,070,000.00	23,070,000.00	335,310.87	23,070,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,070,000.00	23,070,000.00	335,310.87	23,070,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,630,000.00	1,630,000.00	23,303.97	1,630,000.00	0.00	0.0%
All Other State Revenue		8590	5,636.00	5,636.00	0.00	5,636.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,635,636.00	1,635,636.00	23,303.97	1,635,636.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food Service Sales		8634	1,000,000.00	1,000,000.00	161,217.14	1,000,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	5,597.89	45,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	132,000.00	132,000.00	23,695.51	132,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,178,000.00	1,178,000.00	190,510.54	1,178,000.00	0.00	0.0%
TOTAL, REVENUES			25,883,636.00	25,883,636.00	549,125.38	25,883,636.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	6,209,999.00	6,209,999.00	1,409,005.42	6,209,999.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	426,904.00	426,904.00	156,268.36	426,904.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	230,477.00	230,477.00	94,187.27	230,477.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,867,380.00	6,867,380.00	1,659,461.05	6,867,380.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,636.00	5,636.00	4,343.84	5,636.00	0.00	0.0%
PERS		3201-3202	681,514.00	681,514.00	175,195.54	681,514.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	474,554.00	474,554.00	112,531.00	474,554.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,448,936.00	2,448,936.00	514,109.83	2,448,936.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,991.00	3,991.00	803.63	3,991.00	0.00	0.0%
Workers' Compensation		3601-3602	115,339.00	115,339.00	27,867.72	115,339.00	0.00	0.0%
OPEB, Allocated		3701-3702	730,397.00	730,397.00	150,917.13	730,397.00	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	2,029.00	2,029.00	447.22	2,029.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,462,396.00	4,462,396.00	986,215.91	4,462,396.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,011,026.00	1,072,587.40	248,817.43	1,072,587.40	0.00	0.0%
Noncapitalized Equipment		4400	303,588.00	253,588.00	21,156.81	253,588.00	0.00	0.0%
Food		4700	11,848,006.00	11,848,006.00	2,390,869.93	11,848,006.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,162,620.00	13,174,181.40	2,660,844.17	13,174,181.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Travel and Conferences		5200	21,400.00	21,400.00	1,177.64	21,400.00	0.00	0.0%
Dues and Memberships		5300	0.00	1,760.00	1,440.00	1,760.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	164.70	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,000.00	124,724.86	28,855.48	124,724.86	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	(126,083.00)	(451,333.21)	5,052.64	(451,333.21)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	239,500.00	534,265.35	90,830.03	534,265.35	0.00	0.0%
Communications		5900	2,000.00	2,000.00	610.19	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			257,817.00	257,817.00	128,130.68	257,817.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	16,672.35	0.00	0.00	0.0%
Equipment		6400	87,972.00	87,972.00	48,702.69	87,972.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			87,972.00	87,972.00	65,375.04	87,972.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,045,451.00	1,045,898.96	0.00	1,045,898.96	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,045,451.00	1,045,898.96	0.00	1,045,898.96	0.00	0.0%
TOTAL, EXPENDITURES			25,883,636.00	25,895,645.36	5,500,026.85	25,895,645.36		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2017/18 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,119,728.40
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	6,185,987.19
5330	Child Nutrition: Summer Food Service Program Operations	307,752.40
Total, Restricted Balance		<u>10,613,467.99</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	189.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	189.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	116,089.06	15,201.08	116,089.06	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	24,600.00	0.00	24,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,400.00	73,443.52	5,400.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	146,089.06	88,644.60	146,089.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(146,089.06)	(88,455.60)	(146,089.06)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(146,089.06)	(88,455.60)	(146,089.06)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	160,613.37	160,613.37		160,613.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,613.37	160,613.37		160,613.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,613.37	160,613.37		160,613.37		
2) Ending Balance, June 30 (E + F1e)			160,613.37	14,524.31		14,524.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			160,613.37	14,524.31		14,524.31		
Deferred Maintenance Fund	0000	9780	160,613.37					
Deferred Maintenance Fund	0000	9780		14,524.31				
Deferred Maintenance Fund	0000	9780				14,524.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	189.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	189.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	189.00	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	116,089.06	15,201.08	116,089.06	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	116,089.06	15,201.08	116,089.06	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	24,600.00	0.00	24,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	24,600.00	0.00	24,600.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	73,443.52	0.00	0.00	0.0%
Equipment		6400	0.00	5,400.00	0.00	5,400.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,400.00	73,443.52	5,400.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	146,089.06	88,644.60	146,089.06		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building, Capital Facilities Funds and Capital Project for Blended Components Units.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	124,967.94	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	124,967.94	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	461,546.00	703,995.73	227,027.52	703,995.73	0.00	0.0%
3) Employee Benefits		3000-3999	182,802.00	267,765.41	87,237.76	267,765.41	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	523,408.35	11,701.12	523,408.35	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	138,770.00	19,969.00	138,770.00	0.00	0.0%
6) Capital Outlay		6000-6999	163,545,359.18	176,102,896.21	14,838,087.28	176,102,896.21	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			164,189,707.18	177,736,835.70	15,184,022.68	177,736,835.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(164,189,707.18)	(177,736,835.70)	(15,059,054.74)	(177,736,835.70)		
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	179,572.01	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	179,572.01	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(164,189,707.18)	(177,736,835.70)	(14,879,482.73)	(177,736,835.70)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	183,598,721.84	183,598,721.84		183,598,721.84	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)			183,598,721.84	183,598,721.84		183,598,721.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,598,721.84	183,598,721.84		183,598,721.84		
2) Ending Balance, June 30 (E + F1e)			19,409,014.66	5,861,886.14		5,861,886.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,961,937.56	4,961,937.56		4,961,937.56		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,447,077.10	899,948.58		899,948.58		
Building Fund	0000	9780	14,447,077.10					
Building Fund	0000	9780		899,948.58				
Building Fund	0000	9780				899,948.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	123,260.56	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,707.38	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	124,967.94	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	124,967.94	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	290,621.00	488,844.93	162,818.52	488,844.93	0.00	0.0%
Clerical, Technical and Office Salaries		2400	170,925.00	215,150.80	64,209.00	215,150.80	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			461,546.00	703,995.73	227,027.52	703,995.73	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	70,891.00	108,632.14	35,026.99	108,632.14	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	30,887.00	50,250.97	16,586.40	50,250.97	0.00	0.0%
Health and Welfare Benefits		3401-3402	49,264.00	61,922.36	20,600.96	61,922.36	0.00	0.0%
Unemployment Insurance		3501-3502	269.00	348.69	112.24	348.69	0.00	0.0%
Workers' Compensation		3601-3602	7,754.00	11,826.76	3,814.09	11,826.76	0.00	0.0%
OPEB, Allocated		3701-3702	23,282.00	33,944.00	10,836.00	33,944.00	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	455.00	840.49	261.08	840.49	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			182,802.00	267,765.41	87,237.76	267,765.41	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	290,979.26	4,099.09	290,979.26	0.00	0.0%
Noncapitalized Equipment		4400	0.00	232,429.09	7,602.03	232,429.09	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	523,408.35	11,701.12	523,408.35	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	138,770.00	19,969.00	138,770.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	138,770.00	19,969.00	138,770.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	9,967,759.66	4,028,857.53	9,967,759.66	0.00	0.0%
Buildings and Improvements of Buildings		6200	163,545,359.18	165,123,957.89	8,482,383.65	165,123,957.89	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,011,178.66	2,326,846.10	1,011,178.66	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			163,545,359.18	176,102,896.21	14,838,087.28	176,102,896.21	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			164,189,707.18	177,736,835.70	15,184,022.68	177,736,835.70		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	179,572.01	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	179,572.01	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	179,572.01	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
9010	Other Restricted Local	4,961,937.56
Total, Restricted Balance		<u>4,961,937.56</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	1,667,545.83	2,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	1,667,545.83	2,000,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	7,308.11	6,823.24	7,308.11	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	38,582.50	65.88	38,582.50	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	4,331,127.00	203,497.10	4,331,127.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,466,824.00	1,130,374.00	340,187.00	1,130,374.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,466,824.00	5,507,391.61	550,573.22	5,507,391.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,466,824.00)	(3,507,391.61)	1,116,972.61	(3,507,391.61)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,466,824.00)	(3,507,391.61)	1,116,972.61	(3,507,391.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,644,267.22	9,644,267.22		9,644,267.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,644,267.22	9,644,267.22		9,644,267.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,644,267.22	9,644,267.22		9,644,267.22		
2) Ending Balance, June 30 (E + F1e)			6,177,443.22	6,136,875.61		6,136,875.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,177,443.22	6,136,875.61		6,136,875.61		
Capital Facilities Fund	0000	9780	6,177,443.22					
Capital Facilities Fund	0000	9780		6,136,875.61				
Capital Facilities Fund	0000	9780				6,136,875.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,100.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	1,814,953.33	2,000,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	(154,507.50)	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			2,000,000.00	2,000,000.00	1,667,545.83	2,000,000.00	0.00	0.0%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	1,667,545.83	2,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	5,412.67	4,927.80	5,412.67	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,895.44	1,895.44	1,895.44	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	7,308.11	6,823.24	7,308.11	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	38,582.50	65.88	38,582.50	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	38,582.50	65.88	38,582.50	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	2,160.00	103,250.10	2,160.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	4,328,967.00	100,247.00	4,328,967.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	4,331,127.00	203,497.10	4,331,127.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,111,824.00	930,374.00	340,187.00	930,374.00	0.00	0.0%
Other Debt Service - Principal		7439	2,355,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,466,824.00	1,130,374.00	340,187.00	1,130,374.00	0.00	0.0%
TOTAL EXPENDITURES			5,466,824.00	5,507,391.61	550,573.22	5,507,391.61		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,834.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,834.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	13,133.00	0.00	13,133.00	0.00	0.0%
6) Capital Outlay		6000-6999	637,453.33	624,320.33	223,505.91	624,320.33	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			637,453.33	637,453.33	223,505.91	637,453.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(637,453.33)	(637,453.33)	(221,671.91)	(637,453.33)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(637,453.33)	(637,453.33)	(221,671.91)	(637,453.33)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,409,063.03	2,409,063.03		2,409,063.03	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)			2,409,063.03	2,409,063.03		2,409,063.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,409,063.03	2,409,063.03		2,409,063.03		
2) Ending Balance, June 30 (E + F1e)			1,771,609.70	1,771,609.70		1,771,609.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,771,609.70	1,771,609.70		1,771,609.70		
Capital Project Fund for Blended Componen	0000	9780	1,771,609.70					
Capital Project Fund for Blended Componen	0000	9780		1,771,609.70				
Capital Project Fund for Blended Componen	0000	9780				1,771,609.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,834.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,834.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,834.00	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	13,133.00	0.00	13,133.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	13,133.00	0.00	13,133.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	84,150.00	76,500.00	84,150.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	637,453.33	540,170.33	147,005.91	540,170.33	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			637,453.33	624,320.33	223,505.91	624,320.33	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds								
		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			637,453.33	637,453.33	223,505.91	637,453.33		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		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	0.00	0.0%

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,129,147.00	14,129,147.00	3,701,688.06	14,129,147.00	0.00	0.0%
5) TOTAL, REVENUES			14,129,147.00	14,129,147.00	3,701,688.06	14,129,147.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	317,733.00	317,733.00	89,798.76	317,733.00	0.00	0.0%
3) Employee Benefits		3000-3999	206,731.00	206,731.00	50,300.32	206,731.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,000.00	40,000.00	345.05	40,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,588,852.00	13,578,852.00	3,769,363.56	13,578,852.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,143,316.00	14,143,316.00	3,909,807.69	14,143,316.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,169.00)	(14,169.00)	(208,119.63)	(14,169.00)		
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)			(14,169.00)	(14,169.00)	(208,119.63)	(14,169.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,862,313.84	9,862,313.84		9,862,313.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,862,313.84	9,862,313.84		9,862,313.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,862,313.84	9,862,313.84		9,862,313.84		
2) Ending Net Position, June 30 (E + F1e)			9,848,144.84	9,848,144.84		9,848,144.84		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			9,848,144.84	9,848,144.84		9,848,144.84		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,050.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	14,129,147.00	14,129,147.00	3,694,625.00	14,129,147.00	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	0.00	0.00	13.06	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			14,129,147.00	14,129,147.00	3,701,688.06	14,129,147.00	0.00	0.0%
TOTAL, REVENUES			14,129,147.00	14,129,147.00	3,701,688.06	14,129,147.00		

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 Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	83,552.00	83,552.00	27,304.72	83,552.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	234,181.00	234,181.00	62,494.04	234,181.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			317,733.00	317,733.00	89,798.76	317,733.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	48,850.00	48,850.00	13,766.24	48,850.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,054.00	23,054.00	4,922.73	23,054.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	96,113.00	96,113.00	21,916.96	96,113.00	0.00	0.0%
Unemployment Insurance		3501-3502	179.00	179.00	29.63	179.00	0.00	0.0%
Workers' Compensation		3601-3602	5,340.00	5,340.00	1,077.94	5,340.00	0.00	0.0%
OPEB, Allocated		3701-3702	32,987.00	32,987.00	8,526.00	32,987.00	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	208.00	208.00	60.82	208.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			206,731.00	206,731.00	50,300.32	206,731.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	14,500.00	24,500.00	345.05	24,500.00	0.00	0.0%
Noncapitalized Equipment		4400	15,500.00	15,500.00	0.00	15,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,000.00	40,000.00	345.05	40,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	11,000.00	12.41	11,000.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,572,352.00	13,562,352.00	3,769,351.15	13,562,352.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,588,852.00	13,578,852.00	3,769,363.56	13,578,852.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			14,143,316.00	14,143,316.00	3,909,807.69	14,143,316.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from 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		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,686.19	38,673.62	38,673.62	38,673.62	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,686.19	38,673.62	38,673.62	38,673.62	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	15.56	15.56	15.56	15.56	0.00	0%
b. Special Education-Special Day Class	25.96	25.96	25.96	25.96	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	2.42	2.69	2.69	2.69	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	43.94	44.21	44.21	44.21	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,730.13	38,717.83	38,717.83	38,717.83	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,778.30	1,778.30	1,778.30	1,778.30	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, Technical, Agricultural, and Natural Resource Conservation 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)	1,778.30	1,778.30	1,778.30	1,778.30	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,778.30	1,778.30	1,778.30	1,778.30	0.00	0%

	Object	Beginning Balances (Ref. Only)	Month								
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			92,638,478.37	88,853,859.77	86,203,334.87	97,866,319.31	85,219,532.24	82,004,219.46	79,588,691.63	117,262,215.68	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		12,578,128.00	12,501,435.00	34,941,798.00	22,502,582.00	22,502,582.37	34,499,869.02	22,502,582.37	21,065,417.44	
	8020-8079		0.00	(9.37)	0.00	0.00	866,247.22	701,405.29	49,009,483.54	0.00	
	8080-8099		0.00	(1,193,299.86)	(32,915.49)	(1,093,622.76)	(95,355.97)	(77,210.27)	(5,394,934.49)	0.00	
	8100-8299		10,704.50	36,039.69	6,211,854.15	313,810.36	1,129,254.31	2,270,570.67	7,592,585.74	478,974.02	
	8300-8599		1,080,477.00	3,180,785.00	3,588,886.49	2,645,173.87	8,877,930.71	5,199,337.93	5,707,680.94	2,002,915.94	
	8600-8799		59,465.10	207,030.19	555,016.05	435,755.87	139,753.68	353,869.83	488,850.42	170,907.75	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			13,728,774.60	14,731,980.65	45,264,639.20	24,803,699.34	33,420,412.32	42,947,842.47	79,906,248.52	23,718,215.15	
C. DISBURSEMENTS											
	1000-1999		1,609,670.18	3,665,725.69	17,344,979.74	18,063,645.37	18,678,415.97	18,709,047.14	18,990,957.53	18,986,667.23	
	2000-2999		2,647,725.30	3,893,410.65	4,867,823.25	5,194,041.41	5,187,753.01	4,674,992.77	4,692,193.12	4,634,019.88	
	3000-3999		2,316,767.12	3,431,103.60	13,285,092.36	13,400,486.14	13,529,214.46	13,454,080.49	13,438,532.12	13,411,168.00	
	4000-4999		106,536.93	429,451.78	859,315.64	556,629.26	987,441.86	2,717,428.58	2,524,654.17	985,157.61	
	5000-5999		339,920.52	2,983,311.51	4,208,517.84	5,952,422.88	5,758,482.70	5,577,115.27	3,501,218.19	4,987,272.79	
	6000-6599		0.00	818,089.98	0.00	97,211.07	262,081.16	121,545.50	271,945.22	56,257.31	
	7000-7499		0.00	1,235,519.13	155,818.57	0.00	7,319.56	18,013.32	1,174.30	2,619.95	
	7600-7629		2,000.00	0.00	0.00	0.00	0.00	0.00	509,615.80	0.00	
	7630-7699										
TOTAL DISBURSEMENTS			7,022,620.05	16,456,612.34	40,721,547.40	43,264,436.13	44,410,708.72	45,272,223.07	43,930,290.45	43,063,162.77	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	1,925,267.01	1,190,414.81	0.00	279,558.05	0.00	34,966.46	37,533.26	183,912.54	127,848.20	
	9200-9299	29,969,365.87	976,949.68	1,328,634.89	6,884,748.25	5,887,158.66	7,828,718.52	478,924.95	1,541,701.39	379,656.27	
	9310	2,739,547.74	2,739,547.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9320	126,653.89	0.00	72.88	110.91	1,119.98	0.00	0.00	0.00	33.95	
	9330	16,636.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			34,777,470.51	4,906,912.23	1,328,707.77	7,164,417.21	5,888,278.64	7,863,684.98	516,458.21	1,725,613.93	507,538.42
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	34,529,307.99	10,436,687.23	2,254,600.98	44,524.57	74,328.92	88,701.36	607,605.44	28,047.95	2,416,195.63	
	9610	4,960,998.15	4,960,998.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	6,458,835.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			45,949,141.80	15,397,685.38	2,254,600.98	44,524.57	74,328.92	88,701.36	607,605.44	28,047.95	2,416,195.63
Nonoperating											
	9910										
TOTAL BALANCE SHEET ITEMS			(11,171,671.29)	(10,490,773.15)	(925,893.21)	7,119,892.64	5,813,949.72	7,774,983.62	(91,147.23)	1,697,565.98	(1,908,657.21)
E. NET INCREASE/DECREASE (B - C + D)			(3,784,618.60)	(2,650,524.90)	11,662,984.44	(12,646,787.07)	(3,215,312.78)	(2,415,527.83)	37,673,524.05	(21,253,604.83)	
F. ENDING CASH (A + E)			88,853,859.77	86,203,334.87	97,866,319.31	85,219,532.24	82,004,219.46	79,588,691.63	117,262,215.68	96,008,610.85	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		96,008,610.85	93,771,789.11	78,993,872.37	87,683,545.79				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	33,062,704.09	21,065,417.44	21,065,417.44	33,062,704.09	(142,291.26)		291,208,346.00	291,208,346.00
	8020-8079	0.00	502,779.27	32,783,868.92	8,118,611.16	34,658.97		92,017,045.00	92,017,045.00
	8080-8099	0.00	(55,345.64)	(3,608,828.58)	(893,691.84)	2,316,023.90		(10,129,181.00)	(10,129,181.00)
	8100-8299	7,725,558.45	4,865,864.55	675,169.61	6,889,360.37	20,499,513.64		58,699,260.06	58,699,260.06
	8300-8599	4,374,652.10	4,884,510.75	2,001,736.05	4,348,565.20	24,679,637.64		72,572,289.62	72,572,289.63
	8600-8799	(3,601.07)	452,887.55	469,222.57	724,128.90	4,406,498.87		8,459,785.71	8,459,785.70
	8910-8929	0.00	0.00	0.00	1,201,655.20	300,413.80		1,502,069.00	1,502,069.00
	8930-8979	0.00	0.00	0.00				0.00	0.00
TOTAL RECEIPTS		45,159,313.57	31,716,113.92	53,386,586.01	53,451,333.08	52,094,455.56	0.00	514,329,614.39	514,329,614.39
C. DISBURSEMENTS									
	1000-1999	18,986,903.37	18,986,903.37	18,987,798.88	18,986,987.94	16,858,526.49		208,856,228.90	208,856,228.91
	2000-2999	4,671,059.12	4,648,926.94	4,694,490.80	4,650,284.34	7,321,666.87		61,778,387.46	61,778,387.46
	3000-3999	13,410,130.78	13,398,746.28	13,406,350.12	24,492,173.19	9,763,658.33		160,737,502.99	160,737,502.98
	4000-4999	1,249,561.52	1,117,239.02	1,020,427.56	4,391,517.15	13,468,332.17		30,413,693.25	30,413,693.26
	5000-5999	6,605,444.19	5,923,592.81	3,991,072.87	7,451,553.17	10,055,114.20		67,335,038.94	67,335,038.94
	6000-6599	135,032.88	51,924.76	38,852.71	1,200,804.49	(66,267.38)		2,987,477.70	2,987,477.71
	7000-7499	36,154.63	12,970.48	20,847.97	951,805.58	(64,902.85)		2,377,340.64	2,377,340.65
	7600-7629	0.00	519,419.14	0.00	519,419.14	182,943.05		1,733,397.13	1,733,397.12
	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		45,094,286.49	44,659,722.80	42,159,840.91	62,644,545.00	57,519,070.88	0.00	536,219,067.01	536,219,067.03
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199	0.00	80,315.36	52,991.16	(36,532.29)	25,740.54		1,976,748.09	
	9200-9299	229,370.12	529,955.05	(43,748.64)	(15,366.42)	(3,962,663.14)		22,044,039.58	
	9310	0.00	0.00	0.00	(10,873.37)	(10,873.37)		2,717,801.00	
	9320	45.09	608.74	255.86	0.00	(124,406.48)		(122,159.07)	
	9330	0.00	0.00	0.00	(23.90)	(16,659.90)		(16,683.80)	
	9340	0.00	0.00	0.00	0.00			0.00	
	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		229,415.21	610,879.15	9,498.38	(62,795.98)	(4,088,862.35)	0.00	26,599,745.80	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599	2,531,264.03	2,445,187.01	2,546,570.06	1,740,638.94	9,314,955.88		34,529,308.00	
	9610	0.00	0.00	0.00	376,823.03	(376,823.03)		4,960,998.15	
	9640	0.00	0.00	0.00	0.00			0.00	
	9650	0.00	0.00	0.00	0.00	6,458,835.66		6,458,835.66	
	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		2,531,264.03	2,445,187.01	2,546,570.06	2,117,461.97	15,396,968.51	0.00	45,949,141.81	
<u>Nonoperating</u>									
	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,301,848.82)	(1,834,307.86)	(2,537,071.68)	(2,180,257.95)	(19,485,830.86)	0.00	(19,349,396.01)	
E. NET INCREASE/DECREASE (B - C + D)		(2,236,821.74)	(14,777,916.74)	8,689,673.42	(11,373,469.87)	(24,910,446.18)	0.00	(41,238,848.63)	(21,889,452.64)
F. ENDING CASH (A + E)		93,771,789.11	78,993,872.37	87,683,545.79	76,310,075.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								51,399,629.74	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)				
District Regular	38,686.00	38,673.62		
Charter School	0.00	0.00		
Total ADA	38,686.00	38,673.62	0.0%	Met
1st Subsequent Year (2018-19)				
District Regular	38,591.00	38,583.62		
Charter School				
Total ADA	38,591.00	38,583.62	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	38,496.00	38,493.62		
Charter School				
Total ADA	38,496.00	38,493.62	0.0%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	40,940	41,027		
Charter School				
Total Enrollment	40,940	41,027	0.2%	Met
1st Subsequent Year (2018-19)				
District Regular	40,831	41,027		
Charter School				
Total Enrollment	40,831	41,027	0.5%	Met
2nd Subsequent Year (2019-20)				
District Regular	40,722	41,027		
Charter School				
Total Enrollment	40,722	41,027	0.7%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	38,891	41,026	
Charter School			
Total ADA/Enrollment	38,891	41,026	94.8%
Second Prior Year (2015-16)			
District Regular	38,837	41,027	
Charter School			
Total ADA/Enrollment	38,837	41,027	94.7%
First Prior Year (2016-17)			
District Regular	38,737	41,049	
Charter School	0		
Total ADA/Enrollment	38,737	41,049	94.4%
		Historical Average Ratio:	94.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.1%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	38,674	41,027		
Charter School	0			
Total ADA/Enrollment	38,674	41,027	94.3%	Met
1st Subsequent Year (2018-19)				
District Regular	38,584	41,027		
Charter School				
Total ADA/Enrollment	38,584	41,027	94.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	38,494	41,027		
Charter School				
Total ADA/Enrollment	38,494	41,027	93.8%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2017-18)	377,241,014.00		
1st Subsequent Year (2018-19)	385,352,727.00	392,385,197.00	1.8%	Met
2nd Subsequent Year (2019-20)	393,729,599.00	401,104,383.00	1.9%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	247,730,736.79	270,276,304.79	91.7%
Second Prior Year (2015-16)	265,639,953.31	292,595,339.11	90.8%
First Prior Year (2016-17)	285,047,901.25	314,545,462.26	90.6%
Historical Average Ratio:			91.0%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.0% to 94.0%	88.0% to 94.0%	88.0% to 94.0%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	298,978,174.32	333,183,789.44	89.7%	Met
1st Subsequent Year (2018-19)	311,768,820.68	345,485,633.80	90.2%	Met
2nd Subsequent Year (2019-20)	321,302,143.45	340,016,994.91	94.5%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

For 2019-20, the ratio is increasing due to increasing mandatory retirement and health benefit costs. Additionally, the Board and staff will take action to reduce spending in 2018-19 and 2019-20.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	51,515,753.00	58,699,260.06	13.9%	Yes
1st Subsequent Year (2018-19)	51,515,753.00	58,399,260.06	13.4%	Yes
2nd Subsequent Year (2019-20)	51,515,753.00	58,399,260.06	13.4%	Yes

Explanation:
(required if Yes)

The Adopted budget for 2017-18 included projections for federal programs and did not include many programs that can't be estimated including the School Improvement Grant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	56,275,406.00	72,572,289.63	29.0%	Yes
1st Subsequent Year (2018-19)	55,777,473.23	67,323,484.75	20.7%	Yes
2nd Subsequent Year (2019-20)	57,088,243.85	60,205,836.65	5.5%	Yes

Explanation:
(required if Yes)

The Adopted budget for 2017-18 included projections for state programs and did not include many programs that can't be estimated including one time funds, the Clean Energy Grant carryover and \$4.8 million CTE incentive grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	4,962,063.00	8,459,785.70	70.5%	Yes
1st Subsequent Year (2018-19)	4,962,063.00	8,459,785.70	70.5%	Yes
2nd Subsequent Year (2019-20)	4,962,063.00	8,459,785.70	70.5%	Yes

Explanation:
(required if Yes)

The Adopted budget for 2017-18 included projections for local programs and did not include many programs that can't be estimated because several of them are donations. 2018-19 and 2019-20 do not include new programs/carryover in the Adopted budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	21,569,263.61	30,413,693.26	41.0%	Yes
1st Subsequent Year (2018-19)	19,185,453.79	28,963,693.26	51.0%	Yes
2nd Subsequent Year (2019-20)	19,185,453.79	27,963,693.26	45.8%	Yes

Explanation:
(required if Yes)

The Adopted budget for 2017-18 included projections for federal, state and local programs and did not include many programs that can't be estimated. As program funding is approved by the Board, those budgets will be included in the budget, therefore increasing both revenues and expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	55,550,675.26	67,335,038.94	21.2%	Yes
1st Subsequent Year (2018-19)	53,344,918.23	66,835,038.94	25.3%	Yes
2nd Subsequent Year (2019-20)	52,811,238.05	62,285,038.94	17.9%	Yes

Explanation:
(required if Yes)

The Adopted budget for 2017-18 included projections for federal, state and local programs and did not include many programs that can't be estimated. As program funding is approved by the Board, those budgets will be included in the budget, therefore increasing both revenues and expenditures.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	112,753,222.00	139,731,335.39	23.9%	Not Met
1st Subsequent Year (2018-19)	112,255,289.23	134,182,530.51	19.5%	Not Met
2nd Subsequent Year (2019-20)	113,566,059.85	127,064,882.41	11.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	77,119,938.87	97,748,732.20	26.7%	Not Met
1st Subsequent Year (2018-19)	72,530,372.02	95,798,732.20	32.1%	Not Met
2nd Subsequent Year (2019-20)	71,996,691.84	90,248,732.20	25.4%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

The Adopted budget for 2017-18 included projections for federal programs and did not include many programs that can't be estimated including the School Improvement Grant.

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

The Adopted budget for 2017-18 included projections for state programs and did not include many programs that can't be estimated including one time funds, the Clean Energy Grant carryover and \$4.8 million CTE incentive grant.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

The Adopted budget for 2017-18 included projections for local programs and did not include many programs that can't be estimated because several of them are donations. 2018-19 and 2019-20 do not include new programs/carryover in the Adopted budget.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

The Adopted budget for 2017-18 included projections for federal, state and local programs and did not include many programs that can't be estimated. As program funding is approved by the Board, those budgets will be included in the budget, therefore increasing both revenues and expenditures.

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

The Adopted budget for 2017-18 included projections for federal, state and local programs and did not include many programs that can't be estimated. As program funding is approved by the Board, those budgets will be included in the budget, therefore increasing both revenues and expenditures.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,292,258.00	11,323,215.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2e)		11,323,215.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.7%	3.7%	2.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.2%	1.2%	0.7%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2017-18)	(15,922,720.01)	334,917,186.56		4.8%	Not Met
1st Subsequent Year (2018-19)	(28,124,245.68)	347,215,633.80		8.1%	Not Met
2nd Subsequent Year (2019-20)	(17,505,690.26)	341,746,994.91		5.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Negotiated bargaining agreements exceed projected revenues. Fund balance reserves will be used in 2017-18 to cover deficit spending. The Board and staff will take action to reduce spending in 2018-19 and 2019-20.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2017-18)		59,577,354.44	Met
1st Subsequent Year (2018-19)		29,092,552.26	Met
2nd Subsequent Year (2019-20)		11,586,862.00	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2017-18)		76,310,075.92	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	38,674	38,628	38,533
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	536,219,067.03	548,421,826.14	537,054,355.98
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	536,219,067.03	548,421,826.14	537,054,355.98
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,724,381.34	10,968,436.52	10,741,087.12
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	10,724,381.34	10,968,436.52	10,741,087.12

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2017-18)	(2018-19)	(2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	20,013,133.00	20,013,133.00	11,041,862.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	20,013,133.00	20,013,133.00	11,041,862.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.73%	3.65%	2.06%
District's Reserve Standard (Section 10B, Line 7):	10,724,381.34	10,968,436.52	10,741,087.12
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(70,288,278.00)	(71,047,686.22)	1.1%	759,408.22	Met
1st Subsequent Year (2018-19)	(73,799,475.98)	(74,575,211.47)	1.1%	775,735.49	Met
2nd Subsequent Year (2019-20)	(77,533,763.66)	(78,327,728.94)	1.0%	793,965.28	Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	1,502,069.00	1,502,069.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	1,533,612.45	1,533,612.45	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	1,565,818.31	1,565,818.31	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2017-18)	1,730,000.00	1,733,397.12	0.2%	3,397.12	Met
1st Subsequent Year (2018-19)	1,730,000.00	1,730,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	1,730,000.00	1,730,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund/Various Resources		98,039
Certificates of Participation				
General Obligation Bonds	30	BIRF	Building	514,847,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	8,344,641

Other Long-term Commitments (do not include OPEB):

Lease Revenue Bonds	23	Developer Fees/General Fund Unrestricted	Buildings	67,920,000
Net Pension Liability		State Funding Sources	Pension	405,079,000
TOTAL:				996,289,646

Type of Commitment (continued)	Prior Year (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	73,608	50,263	50,263	2,867
Certificates of Participation				
General Obligation Bonds	44,103,726	47,598,089	54,413,376	44,008,126
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,467,604	5,466,824	5,462,444	5,467,014
Net Pension Liability				
Total Annual Payments:	49,644,938	53,115,176	59,926,083	49,478,007
Has total annual payment increased over prior year (2016-17)?		Yes	Yes	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

The General Fund will begin to pay a portion of the Lease Revenue bonds, increasing over three subsequent years. The Bond Interest and Redemption Fund will cover the other increases in annual payments due to the sale of Measure Q and R Bonds.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)		First Interim
	a. OPEB actuarial accrued liability (AAL)	647,189,172.00	647,189,172.00
b. OPEB unfunded actuarial accrued liability (UAAL)	621,266,534.00	621,266,534.00	621,266,534.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial		Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2015		Jul 01, 2015

3. OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)		First Interim
	a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	56,770,807.00	56,770,807.00	56,770,807.00
1st Subsequent Year (2018-19)	56,770,807.00	56,770,807.00	56,770,807.00
2nd Subsequent Year (2019-20)	56,770,807.00	56,770,807.00	56,770,807.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)			
Current Year (2017-18)	25,523,499.15	25,494,741.13	25,494,741.13
1st Subsequent Year (2018-19)	25,523,499.15	25,494,741.13	25,494,741.13
2nd Subsequent Year (2019-20)	25,523,499.15	25,494,741.13	25,494,741.13
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
Current Year (2017-18)	17,504,825.76	17,504,825.76	17,504,825.76
1st Subsequent Year (2018-19)	17,504,825.76	17,504,825.76	17,504,825.76
2nd Subsequent Year (2019-20)	17,504,825.76	17,504,825.76	17,504,825.76
d. Number of retirees receiving OPEB benefits			
Current Year (2017-18)	3,114	3,114	3,114
1st Subsequent Year (2018-19)	3,114	3,114	3,114
2nd Subsequent Year (2019-20)	3,114	3,114	3,114

4. Comments:

The District provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health plans are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hire date. Classified and Management with hire dates after 1996 have limited district contributions.

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No

2. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	17,075,153.00	17,075,153.00
b.	17,075,153.00	17,075,153.00

3. Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2017-18)	14,129,147.00	14,129,147.00
1st Subsequent Year (2018-19)	14,129,147.00	14,129,147.00
2nd Subsequent Year (2019-20)	14,129,147.00	14,129,147.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2017-18)
1st Subsequent Year (2018-19)
2nd Subsequent Year (2019-20)

Current Year (2017-18)	14,129,147.00	14,129,147.00
1st Subsequent Year (2018-19)	14,129,147.00	14,129,147.00
2nd Subsequent Year (2019-20)	14,129,147.00	14,129,147.00

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,183.0	2,235.0	2,235.0	2,235.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Dec 07, 2017

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

N/A

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

Yes

If Yes, date of budget revision board adoption:

Dec 07, 2017

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

--	--

% change in salary schedule from prior year
or

--	--

Multiyear Agreement

Total cost of salary settlement

	0
--	---

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	1,174.0	1,203.0	1,203.0	1,203.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
31,431,482	33,317,371	35,316,413
100.0%	100.0%	100.0%
6.0%	6.0%	6.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
467,007	474,012	481,122
1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	251.0	263.0	263.0	263.0

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	377,160	0	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	None	None	None

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,863,530	5,155,342	5,464,662
3. Percent of H&W cost paid by employer	Varies	Varies	Varies
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	295,885	300,323	304,828
3. Percent change in step and column over prior year	1.5%	1.5%	1.5%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	43,200	43,200	43,200
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A9. Superintendent Jorge Aguilar became our new Superintendent on July 1, 2017.

End of School District First Interim Criteria and Standards Review

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
GENERAL FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	367,365,706	5,730,504	373,096,210
FEDERAL REVENUE	51,515,753	7,183,507	58,699,260
OTHER STATE REVENUES	56,275,406	16,296,884	72,572,290
OTHER LOCAL REVENUES	4,962,063	3,497,723	8,459,786
TOTAL REVENUES	480,118,928	32,708,617	512,827,545
EXPENDITURES			
CERTIFICATED SALARIES	197,337,618	11,518,611	208,856,229
CLASSIFIED SALARIES	61,159,475	618,912	61,778,387
EMPLOYEE BENEFITS	160,938,613	-201,110	160,737,503
BOOKS AND SUPPLIES	21,569,264	8,844,430	30,413,693
SERVICES/OTHER OPERATING EXP	55,550,675	11,784,364	67,335,039
CAPITAL OUTLAY	2,665,254	322,224	2,987,478
INDIRECT SUPPORT	-1,911,826	-67,077	-1,978,903
OTHER OUTGO	2,836,450	1,519,794	4,356,244
TOTAL EXPENDITURES	500,145,524	34,340,146	534,485,670
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	1,502,069	0	1,502,069
INTERFUND TRANSFERS OUT	-1,730,000	-3,397	-1,733,397
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-227,931	-3,397	-231,328
NET INCREASE (DECREASE) IN FUND BALANCE	-20,254,527	-1,634,926	-21,889,453
Beginning Fund Balance, July 1	61,353,859	20,112,949	81,466,807
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	41,099,332	18,478,022	59,577,354
Reserved Fund Balance	545,000	0	545,000
Designated Fund Balance	0	0	0
Economic Uncertainties	20,013,133	0	20,013,133
Reserves for 2017-18 Budget	18,180,642	18,478,023	36,658,665
Categorical Reserves to be Expensed	2,360,557	0	2,360,557
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CHARTER SCHOOL FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	16,680,305	0	16,680,305
FEDERAL REVENUE	238,761	6,613	245,374
OTHER STATE REVENUES	825,474	212,785	1,038,259
OTHER LOCAL REVENUES	0	154,962	154,962
TOTAL REVENUES	17,744,540	374,360	18,118,900
EXPENDITURES			
CERTIFICATED SALARIES	7,063,226	147,827	7,211,053
CLASSIFIED SALARIES	986,833	0	986,833
EMPLOYEE BENEFITS	6,084,947	0	6,084,947
BOOKS AND SUPPLIES	357,299	3,171,326	3,528,625
SERVICES/OTHER OPERATING EXP	1,564,277	52,056	1,616,333
CAPITAL OUTLAY	0	167,175	167,175
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	16,056,582	3,538,384	19,594,966
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	3,397	3,397
INTERFUND TRANSFERS OUT	-1,502,069	0	-1,502,069
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-1,502,069	3,397	-1,498,672
NET INCREASE (DECREASE) IN FUND BALANCE	185,889	-3,160,627	-2,974,738
Beginning Fund Balance, July 1	960,500	3,060,311	4,020,811
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,146,389	-100,316	1,046,073
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	1,146,389	-100,316	1,046,073
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
ADULT EDUCATION FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	680,230	158,123	838,353
OTHER STATE REVENUES	1,565,895	0	1,565,895
OTHER LOCAL REVENUES	4,365,000	1,000	4,366,000
TOTAL REVENUES	6,611,125	159,123	6,770,248
EXPENDITURES			
CERTIFICATED SALARIES	2,048,005	-45,460	2,002,545
CLASSIFIED SALARIES	1,522,661	54,591	1,577,252
EMPLOYEE BENEFITS	2,427,133	-3,536	2,423,597
BOOKS AND SUPPLIES	178,507	202,891	381,398
SERVICES/OTHER OPERATING EXP	648,714	41,149	689,863
CAPITAL OUTLAY	0	0	0
INDIRECT SUPPORT	16,105	62,166	78,271
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	6,841,125	311,800	7,152,925
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	230,000	0	230,000
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	230,000	0	230,000
NET INCREASE (DECREASE) IN FUND BALANCE	0	-152,677	-152,677
Beginning Fund Balance, July 1	0	467,678	467,678
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	315,000	315,000
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	0	315,000	315,000
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CHILD DEVELOPMENT FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	11,405,531	845,633	12,251,164
OTHER STATE REVENUES	7,927,837	275,548	8,203,385
OTHER LOCAL REVENUES	2,128,480	22	2,128,502
TOTAL REVENUES	21,461,848	1,121,204	22,583,052
EXPENDITURES			
CERTIFICATED SALARIES	6,353,907	0	6,353,907
CLASSIFIED SALARIES	3,867,580	0	3,867,580
EMPLOYEE BENEFITS	8,914,891	106,018	9,020,909
BOOKS AND SUPPLIES	864,132	655,799	1,519,931
SERVICES/OTHER OPERATING EXP	611,068	377,763	988,831
CAPITAL OUTLAY	0	0	0
INDIRECT SUPPORT	850,270	4,464	854,734
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	21,461,848	1,144,043	22,605,891
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	1,500,000	0	1,500,000
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	1,500,000	0	1,500,000
NET INCREASE (DECREASE) IN FUND BALANCE	1,500,000	-22,840	1,477,161
Beginning Fund Balance, July 1	0	1,297,883	1,297,883
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,500,000	1,275,044	2,775,044
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	1,500,000	1,275,044	2,775,044
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CAFETERIA FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	23,070,000	0	23,070,000
OTHER STATE REVENUES	1,635,636	0	1,635,636
OTHER LOCAL REVENUES	1,178,000	0	1,178,000
TOTAL REVENUES	25,883,636	0	25,883,636
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	6,867,380	0	6,867,380
EMPLOYEE BENEFITS	4,462,396	0	4,462,396
BOOKS AND SUPPLIES	13,162,620	11,561	13,174,181
SERVICES/OTHER OPERATING EXP	257,817	0	257,817
CAPITAL OUTLAY	87,972	0	87,972
INDIRECT SUPPORT	1,045,451	448	1,045,899
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	25,883,636	12,009	25,895,645
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	-12,009	-12,009
Beginning Fund Balance, July 1	5,021,285	5,825,557	10,846,842
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	5,021,285	5,813,548	10,834,833
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	5,021,285	5,813,548	10,834,833
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 DEFERRED MAINTENANCE FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	
TOTAL REVENUES	0	0	0
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	116,089	116,089
SERVICES/OTHER OPERATING EXP	0	24,600	24,600
CAPITAL OUTLAY	0	5,400	5,400
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	0	146,089	146,089
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	0	-146,089	-146,089
Beginning Fund Balance, July 1	0	160,613	160,613
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	14,524	14,524
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	0	14,524	14,524
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 BUILDING FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	0	0	0
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	461,546	242,450	703,996
EMPLOYEE BENEFITS	182,802	84,963	267,765
BOOKS AND SUPPLIES	0	523,408	523,408
SERVICES/OTHER OPERATING EXP	0	138,770	138,770
CAPITAL OUTLAY	163,545,359	12,557,537	176,102,896
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	164,189,707	13,547,129	177,736,836
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-164,189,707	-13,547,129	-177,736,835
Beginning Fund Balance, July 1	164,189,707	19,409,015	183,598,722
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	5,861,886	5,861,887
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	0	5,861,886	5,861,886
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CAPITAL FACILITIES FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	2,000,000	0	2,000,000
TOTAL REVENUES	2,000,000	0	2,000,000
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	7,308	7,308
SERVICES/OTHER OPERATING EXP	0	51,716	51,716
CAPITAL OUTLAY	637,453	4,317,994	4,955,447
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	5,466,824	-4,336,450	1,130,374
TOTAL EXPENDITURES	6,104,277	40,568	6,144,845
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-4,104,277	-40,568	-4,144,845
Beginning Fund Balance, July 1	6,587,453	5,465,877	12,053,330
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	2,483,176	5,425,309	7,908,485
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	2,483,176	5,425,310	7,908,486
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
SELF INSURANCE FUND

Period Ending: October 31, 2017	Adopted Budget 07/2017	Proposed Budget Revisions	Revised Budget 10/2017
REVENUES			
LCFF SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	14,129,147	0	14,129,147
TOTAL REVENUES	14,129,147	0	14,129,147
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	317,733	0	317,733
EMPLOYEE BENEFITS	206,731	0	206,731
BOOKS AND SUPPLIES	30,000	10,000	40,000
SERVICES/OTHER OPERATING EXP	13,588,852	-10,000	13,578,852
CAPITAL OUTLAY	0	0	0
INDIRECT SUPPORT	0	0	0
OTHER OUTGO	0	0	0
TOTAL EXPENDITURES	14,143,316	0	14,143,316
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-14,169	0	-14,169
Beginning Fund Balance, July 1	6,061,394	3,800,920	9,862,314
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	6,047,225	3,800,920	9,848,145
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Assigned	6,047,225	3,800,920	9,848,145
Unappropriated Fund Balance	0	0	0



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 8.9

Meeting Date: December 7, 2017

Subject: Approve 2018-19 Budget Calendar

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Discuss and approve the Budget Calendar for the 2018-19 Adopted Budget time line.

Background/Rationale: While the 2017-18 budget is currently balanced, there are unknowns, such as final settlement with all bargaining units, regarding the final budget for this fiscal year and, until the Governor's budget is provided, the impact on the 2018-19 and 2019-20 budgets are unknown as well. The attached calendar reflects estimated time lines for major activities to ensure a balanced budget on or before July 1, 2018.

Financial Considerations: Education Code section 42127 requires that a balanced budget is submitted on or before July 1 of each fiscal year.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

1. Executive Summary
2. Budget Calendar

Estimated Time of Presentation: 5 minutes

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Business Services

Approve 2018-19 Budget Calendar

December 7, 2017



I. OVERVIEW/HISTORY:

In October 1991, Governor Wilson signed into law Assembly Bill 1200 which became effective on January 1, 1992, allowing school districts to choose one of two methods for the approval of their local budgets. Our district has selected the single budget adoption process which requires a school district to conduct its public hearing and adopt its final budget on or before July 1 of each year. The selection of the single budget adoption process further requires a district to make available for public review, within 45 days of the Governor's signing of the State Budget, revisions in revenue and expenditures that reflect the funding made available by the State Budget Act.

The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year. In order to effectively develop a fiscal document that reflects the goals and objectives of the school district in the Local Control Accountability Plan (LCAP), the budget process must include a well-defined budget calendar outlining when specific activities will be completed.

Although there are numerous deadlines used in the development of the 2018-19 budget, the calendar highlights the main steps, specifically those involving the Board.

II. Driving Governance:

- Education Code section 42126 states that each budget shall be made on the number of forms or in the format prescribed by the Superintendent of Public Instruction.
- Education Code section 42127 requires that on or before July 1 of each year, the Governing Board of each school district shall hold a public hearing on the budget, adopt a budget and, within five days, file that budget with the county superintendent of schools.

III. Budget:

While the 2017-18 budget is currently balanced, the state budget is based on uncertainty. Out year budgets will gain clarity as the January Governor's budget is released and the May Revise is issued. The budget calendar will guide timelines for specific activities that need to take place once state budget information is known.

Board of Education Executive Summary

Business Services

Approve 2018-19 Budget Calendar

December 7, 2017

IV. Goals, Objectives and Measures:

Follow the timeline for budget reductions to ensure a balanced 2018-19 budget.

V. Major Initiatives:

Use the Budget Calendar to help guide budget development for 2018-19.

VI. Results:

Budget development for 2018-19 will follow the calendar approved by the Board. Required Board actions will take place in order to ensure a balanced Adopted Budget is in place on or before July 1, 2018.

VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district's finances.
- Follow the requirements of Local Control Accountability Plan (LCAP).
- Continue to engage stakeholders in the budget development process through the LCAP community engagement.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

2018-19 Budget Calendar

<p>December 2017</p> <ul style="list-style-type: none"> • Board Approval of First Interim Report • Present 2018-2019 Budget Calendar to Board for Approval • Presentation of Independent Audit Report 	<p>December December December</p>
<p>January 2018</p> <ul style="list-style-type: none"> • LCFF/LCAP Community Meeting (Future LCAP Meetings will be determined) • Staff Review of Governor's Budget Proposal and potential impact 	<p>January January</p>
<p>February 2018</p> <ul style="list-style-type: none"> • Board Budget Update on January's Governor's Budget Proposal and Budget Recommendations • Potential 2018-2019 Budget Reductions to Board for Conference 	<p>February February</p>
<p>March 2018</p> <ul style="list-style-type: none"> • Board Action on 2018-2019 Recommended Budget Reductions • Certificated Lay Off Notices to Meet March 15 Deadline if Needed • Board Approval of Second Interim 	<p>March March March</p>
<p>April 2018</p> <ul style="list-style-type: none"> • Classified Lay Off Notices if Needed 	<p>April</p>
<p>May 2018</p> <ul style="list-style-type: none"> • Governor's "May Revise" Report • Board Discussion of the Projected "May Revise" and Approval of the Final 2018-19 Budget Balancing Recommendations if Needed 	<p>May May</p>
<p>June 2018</p> <ul style="list-style-type: none"> • Board Approval of LCAP • Public Hearing and Adoption of 2018-19 LCAP and Proposed Budget 	<p>June June</p>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1a

Meeting Date: December 7, 2017

Subject: Approval of Grants, Entitlements, and Other Income Agreements
Ratification of Other Agreements
Approval of Bid Awards
Approval of Declared Surplus Materials and Equipment
Change Notices
Notices of Completion

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Recommend approval of items submitted.

Background/Rationale: None

Financial Considerations: See attached.

LCAP Goal(s): College, Career and Life Ready Graduates; Safe, Emotionally Healthy, Engaged Students; Operational Excellence

Documents Attached:

1. Grants, Entitlements, and Other Income Agreements
2. Expenditure and Other Agreements
3. Approval of Declared Surplus Materials and Equipment
4. Recommended Bid Awards – Supplies/Equipment
5. Recommended Bid Awards – Facilities Projects
6. Change Notices – Facilities Projects
7. Notices of Completion – Facilities Projects

Estimated Time of Presentation: N/A

Submitted by: Gerardo Castillo, CPA, Chief Business Officer
Jessica Sulli, Contract Specialist

Approved by: Jorge A. Aguilar, Superintendent

GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS – REVENUE

<u>Contractor</u>	<u>New Grant</u>	<u>Amount</u>
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SOCIAL AND EMOTIONAL LEARNING

Rockefeller Philanthropy A18-00057	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	\$20,000 No Match
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10/1/17 – 12/31/18: Social and Emotional Learning Funds will be used to participate in site visits with other districts and to further the development of tools and programs to support the implementation of social and emotional learning.

SPECIAL EDUCATION

California Department of Education A18-00054	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No, received in 2016/17	\$15,823 No Match
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7/1/17 – 9/30/19: Alternate Dispute Resolution (ADR) Grant. Funding for the ADR process to respond to and resolve local complaints and concerns regarding the implementation of the Individuals with Disabilities Education Act. The ADR process is a desirable and effective practice that supports the positive interaction and collaboration among parents and educators, and promotes the implementation and use of conflict resolution throughout the state.

California Department of Education A18-00055	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No, received in 2016/17	\$473,069 No Match
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7/1/17 – 9/30/19: Mental Health Average Daily Attendance (ADA) Allocation Grant. This federal grant is allocated to Special Education Local Planning Agencies (SELPA) for the specific provision of providing Educationally Related Mental Health Services (ERMHS) to qualified students receiving special education services. This provision of services is pursuant to requirements of the Individuals with Disabilities Act.

YOUTH DEVELOPMENT

California Department of Education A18-00050	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No, received in 2016/17	\$7,234,187 33% Match
---	---	--------------------------

7/1/2017 – 6/30/2018: After School Education and Safety (ASES) Grant. Program components include educational and enrichment elements focusing on activities that reinforce and complement the academic programs, as well as recreational and youth development. ASES grant provides funding for programming at 50 sites for approximately 4500 students.

EXPENDITURE AND OTHER AGREEMENTS

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
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FACILITIES SUPPORT SERVICES

SA18-00309 Williams + Paddon Architects	12/1/17 – Completion of Services. Architectural services as required for the Roofing and HVAC Replacement project at Golden Empire Elementary School.	\$177,500 Measure Q
---	---	------------------------

SA18-00310 Williams + Paddon Architects	12/1/17 – Completion of Services. Architectural services as required for the Roofing and Asphalt Replacement project at O.W. Erlewine Elementary School.	\$293,000 Measure Q
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RECOMMENDED BID AWARDS – FACILITIES PROJECTS

Bid No: 0410-424, EcoLandscaping/Outdoor Learning Center at Albert Einstein MS
Bids received: November 9, 2017
Recommendation: Award to Sierra Valley Construction
Funding Source: Measure Q Funds

<u>BIDDER</u>	<u>BIDDER LOCATION</u>	<u>AMOUNT</u>
B & M Builders	Rancho Cordova, CA	\$81,802
BRCO Constructors	Rocklin, CA	\$99,000
Sierra Valley Construction	Loomis, CA	\$76,996

NOTICES OF COMPLETION – FACILITIES PROJECTS

Contract work is complete and Notices of Completion may be executed.

Contractor	Project	Completion Date
Saenz Landscape Construction	Irrigation & EcoLandscaping at Caleb Greenwood Elementary School	November 9, 2017



September 25, 2017

Mai Xi Lee
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

Dear Mai Xi Lee:

It is a pleasure to inform you that the Social and Emotional Learning Fund ("the Project"), a sponsored project of Rockefeller Philanthropy Advisors, Inc. ("RPA"), has approved a grant in the amount of \$20,000 to Sacramento City Unified School District ("Grantee").

The following terms and conditions apply to this Grant Agreement:

Grant Period

The Grant Period is from October 1, 2017 to December 31, 2018.

Use of Grant Funds

Grantee will use the grant funds solely to participate in site visits with other districts and to further the development of tools and programs to support the implementation of social and emotional learning.

Grantee will not use any portion of the funds granted herein to carry on propaganda or otherwise to attempt to influence legislation, either by direct or grassroots lobbying, to make grants to individuals on a non-objective basis, for grant-writing, or for any non-charitable purpose.

Payment Schedule

\$20,000 – Upon receipt of signed Grant Agreement

Reporting

Grantee will submit a final written, narrative and financial report on the progress of the grant according to the schedule below and using a template provided by RPA. A complete and accurate record of how grant funds have been spent to date and how those expenditures compare with the budget in the grant proposal will accompany the reports. A Narrative and Financial Report is due on January 31, 2019 and can be submitted by email to Meenakshi Abbi at mabbi@rockpa.org with a cc to edi@education-first.com.

The narrative report should address the following questions:

1. What SEL strategies were most impactful for you—what are your top takeaways?
2. How will the information you learned today improve students' SEL in your district?
3. What lingering questions or wonderings do you have about what you saw?
4. What are 1-3 action steps you will commit to do once you return to your school/district?

5. What information from the visit would be helpful to share with other CDI districts that did not participate in the visit?
6. Include one or more artifacts from the visit (e.g., agenda, observational protocol, etc.).

Grantee Tax-Exempt Status

Grantee warrants and guarantees that it is recognized as an organization described in Section 501(c)(3) and 509(a)(1) or (2), or a Type I, Type II or functionally integrated Type III supporting organization described in 509(a)3 of the Internal Revenue Code or an instrumentality of the government, or a governmental agency.

Grantee will advise RPA immediately if the federal government, Internal Revenue Service, or state or local authorities give the Grantee notice of a change in its tax status.

Record Maintenance & Inspection

Grantee will maintain clear and accurate records of receipts and expenditures for this grant and make such records available to RPA upon request. Grantee will permit RPA and its authorized representatives to monitor and conduct evaluations of the operations under this grant.

Publicity

Except for simple statements indicating that RPA has provided Grantee with funding, the RPA name and logo may be used only with the written permission of an RPA representative.

Dissemination Requirements

Grantee will disseminate materials developed as a result of the grant award to RPA, RPA consultants and other grant award recipients of the Project as requested.

Please sign, date, and email a copy of this Grant Agreement to the attention of Meenakshi Abbi, Senior Manager, Sponsored projects at mabbi@rockpa.org with a copy to cdi@education-first.com. We are pleased to be able to support your organization's important work.

Sincerely,



Jane Levikow
Vice President, Sponsored Projects & Funds
Rockefeller Philanthropy Advisors

Grantee, by its authorized representative, agrees to the terms and conditions of this Grant Agreement.

Signature: 

Date: 9/28/17

Printed Name: Maiki Lee

Title: SEL Director

RECEIVED

Grant Award Notification

GRANTEE NAME AND ADDRESS Sacramento City Unified School District P.O. Box 246870 Sacramento, CA 95824-6870		OCT 27 2017		CDE GRANT NUMBER			
		OFFICE OF THE SUPERINTENDENT Sacramento City Unified School District		FY	PCA	Vendor Number	Suffix
				17	13007	6743	E1
Attention Mr. Jorge A Aguilar, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE			COUNTY
Program Office Sacramento City Unified SELPA 3412				Resource Code	Revenue Object Code	34	
Telephone 916-643-9000				3395	8182	INDEX	
Name of Grant Program 2017-18 Alternate Dispute Resolution Expansion Program						0663	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date	
	\$15,823		\$15,823		07/01/2017	09/30/2019	
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency		
84.027A	H027A170116	Individuals with Disabilities Education Act Part B, Section 611			United States Department of Education		
I am pleased to inform you that you have been funded for the Alternate Dispute Resolution Expansion Program Grant.							
This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.							
Please return the original, signed Grant Award Notification (AO-400) to:							
Beckie Robinson, Associate Governmental Program Analyst Teaching and Learning Support Branch Special Education Division, Administrative Services Unit California Department of Education 1430 N Street, Room 2401 Sacramento, CA 95814-5901							
California Department of Education Contact Penny Cobb, Special Education Division				Job Title Associate Governmental Program Analyst			
E-mail Address pcobb@cde.ca.gov					Telephone 916-327-3509		
Signature of the State Superintendent of Public Instruction or Designee ▶ <i>Tom Tomalakson</i>					Date October 23, 2017		
CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS							
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding.</i>							
Printed Name of Authorized Agent				Title			
E-mail Address					Telephone		
Signature ▶					Date		

Grant Award Notification (Continued)

The following grant conditions apply:

1. This grant was awarded to the California Department of Education (CDE) by the U.S. Department of Education (ED). This program is authorized under the Individuals with Disabilities Education Act (IDEA), Part B, Section 611, as amended on December 3, 2004, and codified under Public Law (PL) 108-446, 20 *United States Code (USC)* 1400 et seq. Implementing regulations for this program are in Title 34 of the *Code of Federal Regulations (CFR)* Part 300. This grant shall be administered in accordance with the provisions of the IDEA.
2. IDEA Part B funds are subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, codified in 2 *CFR* Part 200 and commonly referred to as the Uniform Guidance. The Uniform Guidance provisions in 2 *CFR* Part 200 replace provisions previously found in the ED General Administrative Regulations, or EDGAR, in 34 *CFR* parts 74 and 80 and prior Office of Management and Budget Circulars A-87 and A-133.
3. General assurances and certifications are required for grants supported by federal funds and are hereby incorporated by reference. The CDE has agreed to accept the assurances your agency currently provides in the Consolidated Application. Information about the general assurances and certifications are available on the CDE General Assurances 2017-18 Web page at <http://www.cde.ca.gov/fq/fo/fm/generalassurances2017.asp>.
4. The grantee must sign and complete the Certification of Acceptance of Grant Requirements section of the AO-400 which certifies the grantee accepts and agrees to the conditions of the grant. The grantee must return the signed AO-400 to the CDE.
5. The grantee must also complete and return the enclosed Expenditure Report, 2017-18 Alternate Dispute Resolution (ADR) Expansion Program Supplemental Assurances Statement, and 2017-18 ADR Expansion Program Progress Report to the CDE. Ensure these funds are appropriately reported by using the Standardized Account Code Structure indicated on this award. All approved project funds must be expended within the designated award period. Refer to the Expenditure Report for detailed information on reporting requirements and payment reimbursements. **Note:** The Federal Cash Management Improvement Act of 1990 was enacted by PL 101-453 and codified at 31 *USC* sections 3335, 6501, and 6503. The implementing regulations are provided in Title 31 of the *CFR* Part 205. In accordance with Title 31 *CFR* Part 205.10, the CDE grant allocations must be limited to the actual, immediate cash requirements of the grantee.
6. Upon completion of grant conditions 3 through 5, the initial payment will be processed up to the actual expenditures reported.
7. The grantee must have a negotiated, approved, federally recognized indirect cost rate (ICR) for agency-wide and general management costs according to *CFR* Part 200.331(a)(4). The CDE-approved rates for local educational agencies are available on the CDE Indirect Cost Rates (ICR) Web page at <http://www.cde.ca.gov/fq/ac/ic/>. The grantee must provide their ICR and the total indirect expenses on the Final Expenditure Report.
8. The grantee must return the Final Expenditure Report and required documents to the CDE no later than October 10, 2019, in order to meet end-of-year federal reporting and payment deadlines. Upon receipt of these documents, up to 100 percent of the grant will be reimbursed.

Grant Award Notification (Continued)

9. To continue receiving grant payments, the grantee must complete and return the enclosed 2017-18 ADR Expansion Program Progress Report to the ADR mailbox at ADR@cde.ca.gov on the basis of the reporting periods provided on the form. To request a digital copy of the 2017-18 ADR Expansion Program Progress Report, please e-mail ADR@cde.ca.gov. ADR Expansion Program funding may be impacted by the data and information provided.
10. Under the False Claims Act, each recipient awarded funds under the IDEA shall promptly refer to the ED Office of Inspector General (OIG) any credible evidence that a principal, employee, agent, contractor, subcontractor, sub-recipient, or other person has submitted a false claim or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving those funds. Information is available on the OIG Hotline Fraud Prevention Web page at <http://www2.ed.gov/about/offices/list/oig/hotline.html>.
11. Under authority of the CDE, if your agency is identified as noncompliant, special conditions may be imposed. The State Superintendent of Public Instruction may authorize the CDE to withhold partial or total funding. Agencies with sanctions will receive notification of special conditions. No payments will be released to agencies with special conditions until the CDE receives written notification from the agency agreeing to the special conditions.

If you have any fiscal questions regarding this grant, please contact Beckie Robinson, Associate Governmental Program Analyst, Special Education Division, by phone at 916-327-3530 or by e-mail at SEDgrants@cde.ca.gov.

cc: Business Fiscal Officer: Expenditure Report
Special Education Local Plan Area Director: ADR Expansion Program Supplemental Assurances Statement, ADR Expansion Program Progress Report

RECEIVED

Grant Award Notification

GRANTEE NAME AND ADDRESS Sacramento City Unified School District P.O. Box 246870 Sacramento, CA 95824-6870		OCT 24 2017		CDE GRANT NUMBER			
		<small>OFFICE OF THE SUPERINTENDENT Sacramento City Unified School District</small>		FY	PCA	Vendor Number	Suffix
				17	15197	6743	00
Attention Jorge Aguilar, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY	
Program Office Sacramento City Unified SELPA 3412				Resource Code	Revenue Object Code	34	
Telephone 916-643-9000				3327	8182	INDEX	
Name of Grant Program 2017-18 Mental Health Average Daily Attendance (ADA) Allocation						0663	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date	
	\$473,069		\$473,069		07/01/2017	09/30/2019	
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency		
84.027A	H027A170116	Individuals with Disabilities Education Act Part B, Section 611			United States Department of Education		
<p>I am pleased to inform you that you have been funded for a Mental Health ADA Allocation grant. Funds shall be allocated to Special Education Local Plan Areas (SELPA) for pupils with mental-health-related services required by their individualized education program. The grant amount is based on the 2016-17 Second Principal (P-2) Apportionment ADA calculations.</p> <p>This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly. Please return the original, signed Grant Award Notification (AO-400) to:</p> <p style="text-align: center;">Beckie Robinson, Associate Governmental Program Analyst Teaching and Learning Support Branch Special Education Division, Administrative Services Unit California Department of Education 1430 N Street, Room 2401 Sacramento, CA 95814-5901</p>							
California Department of Education Contact Chris Essman				Job Title Education Programs Consultant			
E-mail Address cessman@cde.ca.gov					Telephone 916-327-3507		
Signature of the State Superintendent of Public Instruction or Designee 					Date October 17, 2017		
CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS							
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding.</i>							
Printed Name of Authorized Agent				Title			
E-mail Address					Telephone		
Signature ▶					Date		

Grant Award Notification (Continued)

The following grant conditions apply:

1. This grant was awarded to the California Department of Education (CDE) by the U.S. Department of Education (ED). This program is authorized under the Individuals with Disabilities Education Act (IDEA), Part B, Section 611, as amended on December 3, 2004, and codified under Public Law (PL) 108-446, 20 *United States Code (USC)* 1400 et seq. Implementing regulations for this program are in Title 34 of the *Code of Federal Regulations (CFR)* Part 300. This grant shall be administered in accordance with the provisions of the IDEA.
2. IDEA Part B funds are subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards codified in 2 *CFR* Part 200 and commonly referred to as the Uniform Guidance. The Uniform Guidance provisions in 2 *CFR* Part 200 replace provisions previously found in the Education Department General Administrative Regulations or EDGAR in 34 *CFR* parts 74 and 80 and prior Office of Management and Budget Circulars A-87 and A-133.
3. General assurances and certifications are required prior to initial payment for grants supported by federal funds and are hereby incorporated by reference. The CDE has agreed to accept the assurances your agency currently provides in the Consolidated Application. Information about the general assurances and certifications are available at the CDE General Assurances 2017-18 Web page at <http://www.cde.ca.gov/fq/fo/fm/generalassurances2017.asp>.
4. The grantee must complete and return the signed Certification of Acceptance of Grant Requirements on the AO-400, which certifies the grantee accepts and agrees to the conditions of the grant. The grantee must return the signed Grant Award Notification to the CDE.
5. The grantee must complete and return the enclosed Expenditure Report to the CDE. Each Expenditure Report must include a Detailed Summary of Expenditures Worksheet and/or Community Mental Health Affiliates or Private Providers Worksheet. Ensure these funds are appropriately reported by using the Standardized Account Code Structure indicated on this award. All approved project funds must be expended within the designated award period. Refer to the Expenditure Report for detailed information on reporting requirements and payment reimbursements. **Note:** The Federal Cash Management Improvement Act of 1990 was enacted by PL 101-453 and codified at 31 *USC* sections 3335, 6501, and 6503. The implementing regulations are provided in Title 31 of the *CFR* Part 205. In accordance with Title 31 *CFR* Part 205.10, the CDE grant allocations must be limited to the actual, immediate cash requirements of the grantee.
6. Upon completion of Grant Conditions 3 through 5, the initial payment will be processed up to the actual expenditures reported.
7. The grantee must have a negotiated, approved, federally recognized Indirect Cost Rate (ICR) for agency-wide and general management costs according to *CFR* Part 200.331(a)(4). The CDE-approved rates for local educational agencies are available on the ICR CDE Web page at <http://www.cde.ca.gov/fq/ac/ic/>. A single-district SELPA must provide their ICR and total indirect expenses on the Final Expenditure Report. A multi-district SELPA must provide their member districts' total indirect expenses on the Final Expenditure Report and complete the enclosed ICR Report and return with the Final Expenditure Report. The ICR Report is available at <http://www.cde.ca.gov/sp/se/as/documents/icrr17form.xls>.

Grant Award Notification (Continued)

8. The grantee must return to the CDE the Final Expenditure Report and required documents no later than **October 10, 2019**, in order to meet end-of-year federal reporting and payment deadlines. Upon receipt of these documents, up to 100 percent of the grant will be reimbursed.
9. Under the False Claims Act, each recipient awarded funds under the IDEA shall promptly refer to the ED Office of Inspector General (OIG) any credible evidence that a principal, employee, agent, contractor, subcontractor, sub-recipient, or other person has submitted a false claim or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving those funds. Information about the ED OIG Hotline is available on the OIG Hotline Fraud Prevention Web page at <http://www2.ed.gov/about/offices/list/oig/hotline.html>.
10. Under authority of the CDE, if your agency is identified as noncompliant, special conditions may be imposed. The State Superintendent of Public Instruction may authorize the CDE to withhold partial or total funding. Agencies with sanctions will receive notification of special conditions. No payments will be released to agencies with special conditions until the CDE receives written notification from the agency agreeing to the special conditions.

If you have any fiscal questions regarding this grant, please contact Beckie Robinson, Associate Governmental Program Analyst, Special Education Division, by phone at 916-327-3530 or by e-mail at SEDgrants@cde.ca.gov.

cc: Business Fiscal Officer: Expenditure Report, Worksheets, and Indirect Cost Rate Report
SELPA Director

Grant Award Notification

OFFICE OF THE SUPERINTENDENT
Sacramento City Unified School District

GRANTEE NAME AND ADDRESS

Jorge Aguilar, Superintendent
Sacramento City Unified
P.O. Box 246870
Sacramento, CA 95824-6870

SEP 27 2017

RECEIVED

CDE GRANT NUMBER

FY	PCA	Vendor Number	Suffix
17	23939	6743	EZ

Attention

Expanded Learning Programs Coordinator

STANDARDIZED ACCOUNT CODE STRUCTURE

COUNTY

Program Office

Expanded Learning/After School Office

Resource Code

Revenue Object Code

34

Telephone

916-643-9000

6010

8590

INDEX

Name of Grant Program

After School Education and Safety

0150

GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date
	\$7,234,187.20		\$7,234,187.20		7/1/2017	6/30/2018

CFDA Number	Federal Grant Number	Federal Grant Name	Federal Agency

I am pleased to inform you that you have been funded for the After School Education and Safety (ASES) grant program.

This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.

Please return the original, signed Grant Award Notification (AO-400) to:

Veronica Maestas, Associate Governmental Program Analyst
California Department of Education
1430 N Street, Room/Suite Number 3400
Sacramento, CA 95814-5901

California Department of Education Contact Veronica Maestas	Job Title Associate Governmental Program Analyst
---	--

E-mail Address vmaestas@cde.ca.gov	Telephone 916-319-0540
--	----------------------------------

Signature of the State Superintendent of Public Instruction or Designee ▶ <i>Tom Tomalakson</i>	Date 9/18/17
---	------------------------

CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS

On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both; and I agree to comply with all requirements as a condition of funding.

Printed Name of Authorized Agent	Title
---	--------------

E-mail Address	Telephone
-----------------------	------------------

Signature ▶	Date
-----------------------	-------------



Sacramento City Unified School District

PROJECT AUTHORIZATION FORM

Roof and Paving Renovation at O.W. Erlewine Elementary School

Date: December 7, 2017

Pursuant to the Master Architect Agreement dated December 7, 2017 between Williams + Paddon Architects + Planners, Inc. and Sacramento City Unified School District, Architect hereby submits a scope of work upon the terms described below and in the Master Architect Agreement.

TERMS

A. Project Description

“Project” shall mean the work of improvement and the construction thereof, including the Architect's services as follows:

Refer to attached Exhibit A to the Standard Form of Agreement between the Owner and Architect dated October 25, 2017 for Project Description.

B. Compensation

For the Basic Services provided pursuant to the Master Agreement and this Project Authorization, Architect shall be compensated in the manner identified below:

Flat Fee

Architect shall be compensated Two Hundred, Eighty-Eight Thousand Dollars (\$288,000) for the Basic Services under this Master Agreement. Architect acknowledges that the flat fee price for the Basic Services includes contingency compensation in the event that more time and costs than originally anticipated may be necessary to complete the Basic Services.

C. Reimbursable Expenses

Pursuant to Section 4.3, Architect's total reimbursement for Reimbursable Expenses shall not exceed \$5,000.00, which is Architect's estimate of the maximum total cost of Reimbursable Expenses on the Project.

D. Asbestos

The language identified in Section 5.7.15 is is not applicable to this Project.

E. Section 8.2

Consistent with Section 8.2, the following insurance shall be maintained by the Architect in full force and effect during the entire period of performance of this Agreement, including any extensions, and shall be written on an "occurrence" basis, with specific limits set forth: Commercial general liability insurance, excluding coverage for motor vehicles, shall be in amounts not less than \$1,000,000 general aggregate; Personal and advertising injury aggregate, with a per occurrence limit of \$1,000,000; Automobile liability insurance covering motor vehicles shall be in an amount not less than \$1,000,000 combined single limit.

District hereby authorizes Architect to proceed with the work upon the terms described herein and in Master Agreement.

Williams + Paddon Architects + Planners, Inc.

Dated: _____

Gregory M. Tonello, AIA CEO C18650

Sacramento City Unified School District

Dated: December 7, 2017

Gerardo Castillo
Chief Business Officer

Project Schedule

	2017												2018											
SCHEDULE	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D
Programming Site Visits											■	■												
Construction Documents											■	■	■	■										
LLB GC Selection													■	■										
Agency Approval													■	■	■									
Final GMP and Contracts														■	■									
Submittals														■	■	■								
Site Mobilization															■									
Construction																■	■	■	■					
DSA Close-Out																		■	■	■				

PROJECT TIMELINE

Sacramento City Unified School District

OW Erlewine Elementary - Roof and Pavement Renovation

November 13, 2017

Williams + Paddon

**WILLIAMS + PADDON ARCHITECTS + PLANNERS, INC.
BILLING SCHEDULE**

Where the fee arrangement is on an hourly basis, the rates shall be those that prevail at the time services are rendered. Rates as of the date of this agreement are:

PRINCIPAL.....	\$ 235.00
ASSOCIATE PRINCIPAL.....	\$ 198.00
Sr. PROJECT ARCHITECT.....	\$ 178.00
Sr. PROJECT MANAGER.....	\$ 178.00
PROJECT ARCHITECT.....	\$ 162.00
Sr. INTERIOR DESIGNER.....	\$ 158.00
PROJECT MANAGER.....	\$ 138.00
INTERIOR DESIGNER.....	\$ 128.00
DESIGN PROFESSIONAL I.....	\$ 118.00
DESIGN PROFESSIONAL II.....	\$ 96.00
DESIGN PROFESSIONAL III.....	\$ 72.00

Services as a witness and/or for expert testimony shall be \$365.00 / hour.

Work is billed monthly according to percentage of completion for a fixed fee contract, and/or time expended for an hourly contract. Reimbursable expenses are billed monthly based for expenses incurred. Invoices are due and payable upon receipt and delinquent 30 days later. Delinquent invoices shall bear interest at an annual percentage rate of 12%.

REIMBURSABLE EXPENSES

Reimbursable Expenses are in addition to the Compensation for Basic Services and include actual expenditures made by the Architect and/or the Architect's Consultants in the interest of the Project:

Expense of transportation in connection with the project, living expenses for out of town travel, and long-distance communication will be charged at Architect's cost plus 15%. Automobile mileage will be charged at the IRS rate per mile.

Plots will be charged at cost plus 15% Photocopies will be charged at \$.10 per copy. CADD file transfers for use by Owner or Owner's agents will be charged at \$100.00 / file. Expense of other reproductions, postage, and handling of drawings, specifications will be charged at cost plus 15%. Expense of renderings, models and mock-ups requested by the Owner will be charged at cost plus 15%.

If authorized in advance, expense of overtime work shall be invoiced at 1.5 x time 2.0 x time as required by statute.

Fees paid for securing agency approvals and/or permits will be charged at cost plus 15%.

Expense of any additional insurance coverage of limits, including professional liability insurance, requested by the Owner in excess of that normally carried by the Architect and/or the Architect's consultants will be charged at actual cost.

OW Erlewine Elementary School – Roof and Paving Renovation

October 25, 2017

PROJECT DESCRIPTION

Building Improvements

- With the exception of the portable units, all roofing to be replaced at areas 1, 1A, 2, 3, 4, and 5 per attached roofing diagram with Tremco provided systems
- Roof and flashing details
- Infill of three abandoned roof openings at area ‘3’ shown on attached
- New supports for gas and electrical conduit runs as well as duct work per Tremco’s specs

Site Improvements

- Asphalt paving to be removed completely at hard court play area, parking lots, walkways, and drop-off lane. Install new base and paving throughout as well as concrete paving in some areas
- New backflow preventer (BFP) for domestic water line
- Concrete Seat wall and new accessible ramp between existing playground bark box and hard courts
- Path-of-Travel upgrades between accessible parking stalls, public right-of-way, and entry to administration building only

Project Team

Owner/Client	Sacramento City Unified School District
Architect	Williams + Paddon Architects + Planners
Architects Consultants	<i>(under contract with Williams+Paddon)</i>
Civil Engineer	Warren Consulting Engineers
Surveyor	Warren Consulting Engineers
Structural Engineer	Point 2

SCOPE of BASIC SERVICES

Basic Services consist of those services described in the Sacramento City Unified School District master agreement. Due to the fast-track project schedule, schematic design, design development (50% and 100%), and construction documents (50% and 100%) will be combined into one phase. Billings will follow the breakdown outlined in the district master agreement. Bidding is limited to selection of a Lease-Leaseback GC via RFP provided by the district. Construction is anticipated to be 10 weeks long during summer 2018 with DSA close-out to follow with planned certification by end of 2018

CONSULTANT SERVICES

Included in Basic Services fee proposal:

- Surveying
- Civil Engineering
- Structural Engineering

OW Erlewine Elementary School – Roof and Paving Renovation

October 25, 2017

Not Included in Basic Services but can be provided as an additional service:

- SWPPP preparation or waiver
- Cost Estimator (construction estimate provided by SCUSD)
- Acoustical Consultant
- Landscape Architecture
- Furniture Selection and Specification Services
- Mechanical and Plumbing
- Electrical & Low Voltage
- Commissioning Agent Services
- Hazardous Material Report

BASIS OF COMPENSATION – Basic Services

Basic Services

Compensation shall be a fixed fee of (based on the OPSC sliding scale of \$2.5M ECC) \$ 277,500
 Surveying \$ 10,500

Total Fixed Fee.....\$ **288,000**

Reimbursable Expenses Allowance

Reimbursable Expenses will be invoiced as expended up to the following allowance amounts:

Basic Services\$ **5,000**

Accessibility Compliance Interpretations Waiver

In addition to the requirements of the CUBC, the project must also meet the compliance requirements of the Americans with Disabilities Act (ADA) The ADA, Title III, requires removal of architectural barriers in existing places of “Public Accommodations”, when ‘such removal is readily achievable, i.e. easily accomplished without much difficulty or expense’. The definition of readily achievable in the ADA is flexible and subject to interpretation on a case by case approach. The requirements of the ADA are subject to various and possibly contradictory interpretations, therefore the decisions of which items to actually modify is will be the responsibility of DST and their legal counsel.

Williams + Paddon will use its best professional efforts to apply applicable ADA requirements and to advise the Client as to the possible modifications to the facility that may be required to comply with ADA. Williams + Paddon cannot guarantee that the facility will fully comply with the interpretations of ADA requirements by Regulatory Agencies or the Courts. It is known and understood by all parties that conflicts do exist between the ADA and other regulatory documents and codes. Interpretation of the ADA is a civil and legal issue and not a design issue, and accordingly retention of legal counsel by the client to review the results of the CUBC Accessibility Survey is strongly recommended.

OW Erlewine Elementary School – Roof and Paving Renovation

October 25, 2017

Hazardous Materials

Williams+Paddon shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

Client acknowledges that hazardous or toxic materials or pollutants, including, but not limited to, asbestos, asbestos-related materials, polyvinylchloride and soil contaminants herein referred to as “hazardous materials”, may be discovered during construction of the Project. Notwithstanding any provisions in this Agreement to the contrary, the Architect and its consultants shall not be required to perform any services and shall have no liability in connection with the hazardous materials.

Client hereby agrees to retain an expert or experts to arrange for the prompt identification of, and/or removal or treatment of hazardous materials identified during the course of the Project.

Client further agrees to indemnify, hold harmless and defend the Architect and its consultants from any claims, liabilities, costs or expenses, including attorney fees, incurred by the Architect and its consultants arising out of, or in any way related to the discovery of hazardous materials on the Project.

Limitation of Liability

The final contract will contain a clause limiting the Architect’s liability. This limitation was an important consideration in determining the fee for the project. Should this limitation of liability be rejected, an additional 5% shall be added to the fee to compensate for the added liability risk. If the limitation amount is adjusted, the Architect’s fee shall likewise be equitably adjusted.



Sacramento City Unified School District

PROJECT AUTHORIZATION FORM

Roof and HVAC Renovation at Golden Empire Elementary School

Date: December 7, 2017

Pursuant to the Master Architect Agreement dated December 7, 2017 between Williams + Paddon Architects + Planners, Inc. and Sacramento City Unified School District, Architect hereby submits a scope of work upon the terms described below and in the Master Architect Agreement.

TERMS

A. Project Description

“Project” shall mean the work of improvement and the construction thereof, including the Architect's services as follows:

Refer to attached Exhibit A to the Standard Form of Agreement between the Owner and Architect dated October 25, 2017 for Project Description.

B. Compensation

For the Basic Services provided pursuant to the Master Agreement and this Project Authorization, Architect shall be compensated in the manner identified below:

Flat Fee

Architect shall be compensated One Hundred, Seventy-Two Thousand, Five Hundred Dollars (\$172,500) for the Basic Services under this Master Agreement. Architect acknowledges that the flat fee price for the Basic Services includes contingency compensation in the event that more time and costs than originally anticipated may be necessary to complete the Basic Services.

C. Reimbursable Expenses

Pursuant to Section 4.3, Architect's total reimbursement for Reimbursable Expenses shall not exceed \$5,000.00, which is Architect's estimate of the maximum total cost of Reimbursable Expenses on the Project.

D. Asbestos

The language identified in Section 5.7.15 is is not applicable to this Project.

E. Section 8.2

Consistent with Section 8.2, the following insurance shall be maintained by the Architect in full force and effect during the entire period of performance of this Agreement, including any extensions, and shall be written on an "occurrence" basis, with specific limits set forth: Commercial general liability insurance, excluding coverage for motor vehicles, shall be in amounts not less than \$1,000,000 general aggregate; Personal and advertising injury aggregate, with a per occurrence limit of \$1,000,000; Automobile liability insurance covering motor vehicles shall be in an amount not less than \$1,000,000 combined single limit.

District hereby authorizes Architect to proceed with the work upon the terms described herein and in Master Agreement.

Williams + Paddon Architects + Planners, Inc.

Dated: _____

Gregory M. Tonello, AIA CEO C18650

Sacramento City Unified School District

Dated: December 7, 2017

Gerardo Castillo
Chief Business Officer

Project Schedule

	2017												2018											
SCHEDULE	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D
Programming Site Visits											■	■												
Construction Documents											■	■	■	■										
LLB GC Selection													■	■										
Agency Approval														■	■	■								
Final GMP and Contracts															■	■								
Submittals															■	■	■							
Site Mobilization																■								
Construction																	■	■	■	■				
DSA Close-Out																			■	■	■			

PROJECT TIMELINE

Sacramento City Unified School District

Golden Empire Elementary - Roof and HVAC Renovation

November 13, 2017

Williams + Paddon

**WILLIAMS + PADDON ARCHITECTS + PLANNERS, INC.
BILLING SCHEDULE**

Where the fee arrangement is on an hourly basis, the rates shall be those that prevail at the time services are rendered. Rates as of the date of this agreement are:

PRINCIPAL.....	\$ 235.00
ASSOCIATE PRINCIPAL.....	\$ 198.00
Sr. PROJECT ARCHITECT.....	\$ 178.00
Sr. PROJECT MANAGER.....	\$ 178.00
PROJECT ARCHITECT.....	\$ 162.00
Sr. INTERIOR DESIGNER.....	\$ 158.00
PROJECT MANAGER.....	\$ 138.00
INTERIOR DESIGNER.....	\$ 128.00
DESIGN PROFESSIONAL I.....	\$ 118.00
DESIGN PROFESSIONAL II.....	\$ 96.00
DESIGN PROFESSIONAL III.....	\$ 72.00

Services as a witness and/or for expert testimony shall be \$365.00 / hour.

Work is billed monthly according to percentage of completion for a fixed fee contract, and/or time expended for an hourly contract. Reimbursable expenses are billed monthly based for expenses incurred. Invoices are due and payable upon receipt and delinquent 30 days later. Delinquent invoices shall bear interest at an annual percentage rate of 12%.

REIMBURSABLE EXPENSES

Reimbursable Expenses are in addition to the Compensation for Basic Services and include actual expenditures made by the Architect and/or the Architect's Consultants in the interest of the Project:

Expense of transportation in connection with the project, living expenses for out of town travel, and long-distance communication will be charged at Architect's cost plus 15%. Automobile mileage will be charged at the IRS rate per mile.

Plots will be charged at cost plus 15% Photocopies will be charged at \$.10 per copy. CADD file transfers for use by Owner or Owner's agents will be charged at \$100.00 / file. Expense of other reproductions, postage, and handling of drawings, specifications will be charged at cost plus 15%. Expense of renderings, models and mock-ups requested by the Owner will be charged at cost plus 15%.

If authorized in advance, expense of overtime work shall be invoiced at 1.5 x time 2.0 x time as required by statute.

Fees paid for securing agency approvals and/or permits will be charged at cost plus 15%.

Expense of any additional insurance coverage of limits, including professional liability insurance, requested by the Owner in excess of that normally carried by the Architect and/or the Architect's consultants will be charged at actual cost.

Golden Empire Elementary School – Roof and HVAC Renovation

October 25, 2017

PROJECT DESCRIPTION

Building Improvements

- With the exception of the portable units and covered walkway, all roofing to be replaced at areas 1, 2, 3, and 4 with a combination of Tremco roofing products and composition shingles
- Roof and flashing details
- New roof and overflow drains at mechanical wells
- Infill of five abandoned roof openings at areas 1, 2, 3, and 4
- New supports for gas and electrical conduit runs as well as duct work per Tremco’s specs
- Replacement of all roof mounted HVAC units (with equal or lesser weighted units to existing) and roof mounted ductwork (no interior work is included)

Site Improvements

- Path-of-Travel upgrades between accessible parking stalls, public right-of-way, and entry to administration building only
- New gas line as needed for HVAC roof mounted units
- Review and sizing of gas meter with PG&E coordination

Project Team

Owner/Client	Sacramento City Unified School District
Architect	Williams + Paddon Architects + Planners
Architects Consultants	<i>(under contract with Williams+Paddon)</i>
Mechanical Engineer	Capital Engineering
Structural Engineer	Point 2

SCOPE of BASIC SERVICES

Basic Services consist of those services described in the Sacramento City Unified School District master agreement. Due to the fast-track project schedule, schematic design, design development (50% and 100%), and construction documents (50% and 100%) will be combined into one phase. Billings will follow the breakdown outlined in the district master agreement. Bidding is limited to selection of a Lease-Leaseback GC via RFP provided by the district. Construction is anticipated to be 10 weeks long during summer 2018 with DSA close-out to follow with planned certification by end of 2018

CONSULTANT SERVICES

Included in Basic Services fee proposal:

- Structural Engineering
- Mechanical and Plumbing Engineering

Golden Empire Elementary School – Roof and HVAC Renovation

October 25, 2017

Not Included in Basic Services but can be provided as an additional service:

- SWPPP preparation or waiver
- Cost Estimator (construction estimate provided by SCUSD)
- Utility Locating
- Acoustical Consultant
- Landscape Architecture
- Furniture Selection and Specification Services
- Civil Engineering and Surveying
- Electrical & Low Voltage
- Commissioning Agent Services
- Hazardous Material Report

BASIS OF COMPENSATION – Basic Services

Basic Services

Compensation shall be a fixed fee of (based on the OPSC sliding scale of \$1.5M ECC) \$ 172,500

Total Fixed Fee.....\$ 172,500

Reimbursable Expenses Allowance

Reimbursable Expenses will be invoiced as expended up to the following allowance amounts:

Basic Services\$ 5,000

Accessibility Compliance Interpretations Waiver

In addition to the requirements of the CUBC, the project must also meet the compliance requirements of the Americans with Disabilities Act (ADA) The ADA, Title III, requires removal of architectural barriers in existing places of “Public Accommodations”, when ‘such removal is readily achievable, i.e. easily accomplished without much difficulty or expense’. The definition of readily achievable in the ADA is flexible and subject to interpretation on a case by case approach. The requirements of the ADA are subject to various and possibly contradictory interpretations, therefore the decisions of which items to actually modify is will be the responsibility of DST and their legal counsel.

Williams + Paddon will use its best professional efforts to apply applicable ADA requirements and to advise the Client as to the possible modifications to the facility that may be required to comply with ADA. Williams + Paddon cannot guarantee that the facility will fully comply with the interpretations of ADA requirements by Regulatory Agencies or the Courts. It is known and understood by all parties that conflicts do exist between the ADA and other regulatory documents and codes. Interpretation of the ADA is a civil and legal issue and not a design issue, and accordingly retention of legal counsel by the client to review the results of the CUBC Accessibility Survey is strongly recommended.

Golden Empire Elementary School – Roof and HVAC Renovation

October 25, 2017

Hazardous Materials

Williams+Paddon shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

Client acknowledges that hazardous or toxic materials or pollutants, including, but not limited to, asbestos, asbestos-related materials, polyvinylchloride and soil contaminants herein referred to as "hazardous materials", may be discovered during construction of the Project. Notwithstanding any provisions in this Agreement to the contrary, the Architect and its consultants shall not be required to perform any services and shall have no liability in connection with the hazardous materials.

Client hereby agrees to retain an expert or experts to arrange for the prompt identification of, and/or removal or treatment of hazardous materials identified during the course of the Project.

Client further agrees to indemnify, hold harmless and defend the Architect and its consultants from any claims, liabilities, costs or expenses, including attorney fees, incurred by the Architect and its consultants arising out of, or in any way related to the discovery of hazardous materials on the Project.

Limitation of Liability

The final contract will contain a clause limiting the Architect's liability. This limitation was an important consideration in determining the fee for the project. Should this limitation of liability be rejected, an additional 5% shall be added to the fee to compensate for the added liability risk. If the limitation amount is adjusted, the Architect's fee shall likewise be equitably adjusted.



Sacramento City Unified School District

Business Services

Contracts Office

5735 47th Avenue • Sacramento, CA 95824

(916) 643-2464

Jorge A. Aguilar, Superintendent

Gerardo Castillo, Chief Business Officer

MASTER AGREEMENT

For

ARCHITECTURAL SERVICES

With

Williams + Paddon Architects + Planners, Inc.

December 7, 2017

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MASTER AGREEMENT FOR ARCHITECTURAL SERVICES

This Master Agreement for Architectural Services (“Agreement”) is made and entered into by and between the Sacramento City Unified School District, a school district duly organized and existing under the laws of the State of California (the “District”), and Williams + Paddon Architects + Planners, Inc. (the “Architect”), with respect to the following recitals:

A. District proposes to undertake the construction of improvement projects which require the services of a duly qualified and licensed architect.

B. Architect represents that Architect is licensed to provide architectural/engineering services in the State of California and is specially qualified to provide the services required by the District, specifically the design and construction oversight of public school(s).

C. The parties have negotiated the terms pursuant to which Architect will provide such services and reduce such terms to writing by this Master Agreement.

In consideration of the covenants and conditions contained in this Master Agreement, the parties agree as follows:

ARTICLE 1

DEFINITIONS

1.1 **Additional Services:** “Additional Services” shall mean those services in addition to the Basic Services that are provided by Architect and authorized in writing by the District, and as further defined in Article 6 herein.

1.2 **Agreement:** “Agreement” shall mean this Master Agreement for Architectural Services.

1.3 **Architect:** “Architect” shall mean Williams + Paddon Architects + Planners, Inc., and its officers, shareholders, owners, partners, employees, agents and authorized representatives.

1.4 **Basic Services:** Architect’s Basic Services consist of the design services, including landscaping architectural services and landscape irrigation design, civil, structural, mechanical, and electrical engineering services, normally required to complete the Project, as further defined in Article 5.

1.5 **Contract Documents:** “Contract Documents” shall mean those documents which are required for the actual construction of the Project, including but not limited to the Agreement between Owner and Contractor, complete working drawings and specifications setting forth in detail sufficient for construction the work to be done and the materials, workmanship, finishes and equipment required for the architectural, structural, mechanical, electrical system and utility-service-connected equipment and site work.

1.6 **Contractor:** “Contractor” shall mean one or more contractors ultimately selected to perform work on the Project or any replacement.

1.7 **District:** “District” shall mean the Sacramento City Unified School District, and its governing board members, employees, agents and authorized representatives.

1.8 **Project:** “Project” shall mean the work of improvement described in Article 3 and the amendments to this Agreement set forth in the “Project Authorization” form attached as Exhibit A, and construction thereof, including the Architect's services thereon, as described in this Master Agreement.

1.9 **Project Construction Cost:** “Project Construction Cost” shall mean the estimate of total construction costs to the District as initially submitted by the Architect pursuant to this Master Agreement and accepted by the District, and as subsequently revised in these manners: (a) Revised by changes to the Project Construction Cost under Article 5 of this Master Agreement; (b) revised at the time the District enters a construction contract, to equal the construction contract amount, (c) increased by the dollar amounts of all approved additive contract change order items, with the exception of (i) items resulting from Wrongful Acts or Omissions on the part of the Architect, including but not limited to those items covered by Section 5.7.19.2, below, (ii) payments to Architect or consultants for costs of inspections, surveys, tests and sites and landscaping not included in the Project, and (iii) items where Architect and District agreed to compensate the Architect for its services on an hourly basis, pursuant to Section 5.7.19.1, below; and (d) decreased by the dollar amounts of all approved deductive contract change order items.

1.10 **Wrongful Acts or Omissions:** “Wrongful Acts or Omissions” shall mean Architect’s acts, errors, or omissions in breach of this Master Agreement, the applicable standard of care, or law.

ARTICLE 2

RETENTION OF ARCHITECT: STANDARD OF CARE

District retains Architect to perform, and Architect agrees to provide to District, for the consideration and upon the terms and conditions set forth below, the architectural and engineering services specified in this Master Agreement and related incidental services. The Architect agrees to perform such services as expeditiously as is consistent with professional skill and care and the orderly progress of the Project, and in accordance with a mutually acceptable project schedule as set forth in each Project Authorization Form. The schedule shall include reasonable allowances for review and approval of deliverables under the Master Agreement by the District and governmental entities having jurisdiction over the Project. The schedule may be adjusted by the Parties, in writing, as the Project progresses, to address circumstances beyond the Architect’s reasonable control.

All services performed by the Architect under and required by this Master Agreement shall be performed (a) in compliance with this Master Agreement and (b) in a manner consistent with the level of care and skill ordinarily exercised by architects in the same discipline, on similar projects in California with similar complexity and with similar agreements, who are licensed and qualified to provide the services required by the District; and all such services shall be conducted in conformance to, and compliance with, all applicable Federal, State and local laws, including but not limited to statutes, decisions, regulations, building or other codes, ordinances, charters, and the Americans with Disabilities Act (“ADA”) that are in effect as of the date of this Master Agreement. Architect shall be responsible for the completeness and accuracy of the plans and specifications.

ARTICLE 3

DESCRIPTION OF PROJECT

The Project concerning which such architectural services shall be provided is described in the Project Authorization Form, issued for each individual project (sample attached).

ARTICLE 4

COMPENSATION

4.1 Basic Services

4.1.1 For all “Basic Services” satisfactorily performed as defined in Articles 1 and 5 of this Master Agreement, the total compensation paid to the Architect for the Project is set forth in the Project Authorization form attached hereto as Exhibit A. This compensation shall be paid pursuant to the following schedule:

Initial Payment	0%
Upon Completion of:	
Schematic Design	10%
Design Development Phase (50%)	10%
Design Development Phase (100%)	10%
Contract Documents Phase (50%)	10%
Contract Documents Phase (100%)	10%
DSA Back Check	10%
Bidding Phase	10%
Construction Phase	25%
Close Out Phase	5%
<hr/>	
TOTAL BASIC COMPENSATION	100%

4.2 Additional Services

4.2.1 For all “Additional Services,” as defined in Articles 1 and 6 of this Master Agreement, compensation shall be a fee to be agreed upon by the parties in writing prior to performance of such services by Architect. Unless expressly stated in the written authorization to proceed with the additional services, the fee for such additional services shall be an amount computed by multiplying the hours to be worked by Architect's staff or Architect's consultants by their standard billing rates as shown in Attachment Two of the Project Authorization (Exhibit A) or as otherwise specifically approved in writing in advance by District.

4.2.2 Architect shall keep complete records showing all hours worked and all costs and charges applicable to work not covered by the basic fee. Architect will be responsible for Architect's consultants keeping similar records. District shall be given reasonable access to those records for audit purposes.

4.3 Reimbursable Expenses

Reimbursable Expenses are in addition to the Compensation for Basic and Additional Services and include actual expenditures made by the Architect and the Architect's employees and consultants in the interest of the Project for the expenses listed below:

4.3.1 If authorized in advance, expense of transportation in connection with the Project; living expenses in connection with out-of-town travel; and long distance communications.

4.3.2 Expense of reproductions; fax, postage and messenger for transmission of drawings, specifications and other documents (excluding reproductions for the office use of the Architect and the Architect's consultants).

4.3.3 Expense of data processing and photographic production techniques when used in connection with Additional Services.

4.3.4 If authorized in advance by the District, expense of overtime work requiring higher than regular rates.

4.3.5 Expense of renderings, models and mock-ups requested by the District; expense of publishing pursuant to section 5.6.5.

Reimbursable Expenses do not include indirect costs, such as general overhead (for example, home office overhead [including technology hardware and software] or insurance premiums), for which Architect must pay out of its compensation for services under Section 4.1, above; nor do they include expenses incurred in connection with Basic or Additional Services that result from Wrongful Acts or Omissions. Architect may not charge a mark-up on Reimbursable Expenses. Payment for all Reimbursable Expenses incurred in connection with either Basic or Additional Services shall be made on a monthly basis. Invoices, receipts or other documentation to establish the validity of all reimbursable expenses shall be a prerequisite to District payment of such expenses.

4.4 Each payment to Architect for Basic and Additional Services satisfactorily performed, and Reimbursable Expenses reasonably incurred, shall be made in the usual course of District business after presentation by Architect of a properly documented and submitted monthly invoice approved by District's authorized representative designating the services performed, or Reimbursable Expenses incurred, the method of computation of the amount payable, and the amount payable. District shall pay approved invoices within sixty (60) days after proper submission by Architect, and Architect otherwise waives all rights and remedies under law related to receipt of payment. To be properly submitted, an invoice shall be timely, be accompanied by all necessary documentation, list all activities performed and specify to which phase of the Architect's work listed in Section 4.1.1 it relates, and for each activity performed list the person performing it and the person's rate of compensation. Architect's invoice shall be submitted within ten (10) days of the end of the monthly billing period. If District disputes a portion of a properly submitted invoice, it shall notify Architect of the dispute and, upon Architect's written request, arrange for a meeting to confer about, and potentially resolve the dispute. Prior to this meeting, Architect shall provide all documentation requested to support disputed portions of properly submitted invoice. Regardless of any such dispute about an invoice or payment, Architect shall continue to provide all services required by this Master Agreement and law until the end of the Project, even if District and Architect cannot resolve all such disputes.

4.5 The Architect's compensation shall be paid at the time and in the amount noted, where the amount due to the Architect is not disputed, notwithstanding a Contractor-caused delay in completion of the project or reduction of final construction cost by reason of penalties, liquidated damages, or other amounts withheld from the Contractor. However, District may withhold from payments to Architect to the extent that (i) Basic and Additional Services remain to be performed, including but not limited to those required for project closeout and payments to Contractor; and (ii) Wrongful Acts or Omissions caused District to incur damages, losses, liabilities or costs, including but not limited to withholding any amounts for which Architect is responsible under Section 5.7.20.

4.6 Should District cancel the Project pursuant to section 12.1 of this Master Agreement at any time during the performance of this Master Agreement, Architect shall, upon notice of such cancellation, immediately cease all work under this Agreement. In such event, Architect's total fee for all services performed shall be computed as set forth in Section 12.1.

4.7 Architect shall not accept compensation or other benefits from other persons related to the Project, including payments from manufacturers of construction materials that are specified in the design.

ARTICLE 5

BASIC SERVICES TO BE RENDERED BY ARCHITECT

5.1 General

5.1.1 Architect's Basic Services consist of the design services, including landscaping architectural services and landscape irrigation design, civil, structural, mechanical, and electrical engineering services, normally required to complete the Project. The Basic Services also include the services described in this Article 5, below, including but not limited to bid package preparation, bid handling, preparation and processing of change orders, requests for information, and other contract administration duties. The District shall have the right to add or delete from the Architect's scope of services as it may determine is necessary for the best interests of the Project and/or the District. Architect shall expeditiously and diligently perform all of its work and obligations under this Master Agreement. Architect may not cease, delay or reduce, or threaten to cease, delay or reduce, its performance based on a payment dispute with District under Section 4.4, above. The Architect acknowledges that its priority is to complete the Project and the Architect's services, and that any payment disputes with the District under Section 4.4, if not resolved during the Project, must wait for resolution after the Project until or unless this dispute is 12.5% or more of the contracted fee.

5.1.2 The Architect shall review the estimate described more fully hereinafter at each phase of Architect's services, also as defined hereinafter. If such estimates are in excess of the project budget, the Architect shall revise the type or quality of construction to come within the budgeted limit.

5.1.3 Whenever the Architect's services include the presentation to the District of Project Construction Cost, the Architect shall include a reasonable amount for contingency costs arising from, among other things, higher bids than anticipated, future increase in construction costs, and change orders based on unforeseen site conditions. However, any such contingency for change orders shall not affect Architect's compensation.

5.1.4 The Architect shall notify the District if there are any indicated adjustments in previously provided Project Construction Cost arising from market fluctuations or approved changes in scope or requirements based upon a mutually agreed upon index. Any such adjustments shall not affect Architect's compensation until bids are received and accepted.

5.1.5 At the District's request, the Architect and Architect's consultants shall cooperate with District and the District's consultants in verifying that Architect's plans, specifications, studies, drawings, estimates or other documents relating to the Project are constructible and otherwise comply with the Contract Documents. If there are project meetings during the design and construction phases, Architect shall attend those meetings.

5.1.6 The Architect shall investigate existing conditions of facilities and thoroughly account for and list in the construction documents any pertinent conditions of such facilities, all in a manner that satisfies the standard of care and level of performance required by this Master Agreement. Architect's investigation required by this provision shall be limited to non-destructive evaluation.

5.1.7 Architect shall provide a list of employees who will be dedicated to delivering the project on time and within budget. All personnel provided by Architect shall be qualified to perform the services for which they are hired. Architect shall obtain District's approval of each employee of Architect who provides services under this Master Agreement, and approval of each change of employees who are providing such services. District may, upon 24 hours written notice, cause Architect to remove a person from the Project if he/she has failed to perform to District's satisfaction. Should additional employees be required to timely perform all of the services required under this Master Agreement and/or to avoid delay, Architect shall provide them immediately.

5.1.8 Architect is an agent of District and shall reasonably represent the District at all times in relation to the Project.

5.1.9 Architect shall be fully licensed as required by law at all times when providing services under this Master Agreement.

5.2 **Consultants**

5.2.1 Architect's Consultants. The Architect shall employ or retain at Architect's own expense, engineers and other consultants necessary to Architect's performance of this Master Agreement and licensed to practice in their respective professions in the State of California. Engineers and consultants employed by Architect for this Project shall be approved by District prior to their commencement of work. The Architect's consultants shall be employed to provide assistance during all aspects of the Project and will include, in addition to design services: review of schedules, shop drawings, samples, submittals, and requests for information. The Architect's Consultants shall also conduct periodic inspections of the site to determine conformance with the Project design and specifications and shall participate in the final inspections and development of any "punch list" items. Architect must disclose to District all such consultants retained, and the compensation paid to them.

5.2.2 District's Consultants. Architect shall confer and cooperate with consultants retained by District as may be requested by District or as reasonably necessary. District may retain a construction manager to assist District in performance of District's duties for the Project.

5.2.3 The Architect shall assist the District in procuring a certified survey of the site if required, including grades and lines of streets, alleys, pavements, adjoining properties and structures; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the building site, locations, dimensions and floor elevations of existing buildings, other improvements and trees; and full information as to available utility services and lines, both public and private above and below grade, including inverts and depths. All the information on the survey customarily referenced to a project benchmark shall be referenced to a Project benchmark. The cost of any such survey shall be borne by the District, and the District shall own and, upon termination of this Master Agreement or completion of the Project, shall have returned to it by Architect any designs, plans, specifications, studies, drawings, estimates or other documents prepared as part of the survey. Architect shall be allowed to rely on the accuracy of said survey.

5.2.4 Architect shall assist the District in procuring chemical, mechanical or other tests required for proper design. Tests for hazardous materials and borings or test pits necessary for determining subsoil conditions will be the responsibility of the District, and the District shall own and, upon termination of this Master Agreement or completion of the Project, shall have returned to it by Architect any designs, plans, specifications, studies, drawings, estimates or other documents prepared as part of the testing.

5.2.5 Architect shall assist the District and its consultants to apply for funding for the Project from the State Allocation Board. Architect shall be responsible for all submittals required of the Architect by the Division of the State Architect ("DSA"), Office of Public School Construction ("OPSC") and California Department of Education in connection therewith, including but not limited to: New Construction Program, Modernization Program, Career Technical Education, Critically Overcrowded Schools, Emergency Repair Program, Facility Hardship Program, High Performance Incentive, Joint-Use Program, Overcrowding Relief Grant and the Seismic Mitigation Program.

5.3 **Schematic Design Phase**

5.3.1 The Architect shall review all information concerning the Project delivered or communicated by the District to the Architect to ascertain the requirements of the Project and shall arrive at a mutual understanding of such requirements with the District.

5.3.2 The Architect shall provide a preliminary evaluation of the District's Project, schedule and construction budget requirements, each in terms of the other.

5.3.3 The Architect shall review with the District alternative approaches to the design and construction of the Project, and shall include alternatives that may reduce the cost of the Project.

5.3.4 Based on a mutual understanding of the District's budget and scope of work requirements, the Architect shall prepare for the District's written approval, schematic design documents, which include but are not limited to, schematic design studies, site utilization plans, a description of the Project showing, among other things, the scale and relationship of the components of the Project, preparation of a written estimated statement of Project Construction Cost and a written time schedule for the performance of the work that itemizes constraints and critical path issues. The schematic design documents shall represent a 15% complete design. The Project Construction Cost shall be based on current area, volume and other unit costs, shall conform to District's total construction cost budget, and shall include reasonable contingencies for all

construction and construction management work. The written schedule shall conform to District's milestone and completion deadline requirements. Nevertheless, Architect is encouraged to make recommendations to District regarding additional benefits that could be realized by increasing the District's total construction cost budget, or by altering the District's completion deadlines. If District incorporates any recommended changes, then Architect shall revise the schematic design documents, including but not limited to the written statement of Project Construction Cost and written schedule for the performance of work, as necessary until the District approves them in writing. If requested by the District, Architect shall attend, and present at, as many meetings of the District's governing board as may be necessary to obtain written approval of the schematic design documents.

5.3.5 The Architect shall submit to the District a preliminary Project Construction Cost based on current area, volume and other unit costs.

5.4 **Design Development Phase**

5.4.1 Following District's written approval of the schematic design documents, including the estimate of Project Construction Cost and schedule, Architect shall provide all necessary architectural and engineering services to prepare design development documents for the District's written approval, which fix and describe the size and character of the project and which shall include, but are not limited to, site and floor plans, elevations and other approved drawings and shall outline the specifications of the entire Project as to kind and quality of materials, categories of proposed work such as architectural, structural, mechanical and electrical systems, types of structures and all such other work as may be required. During the design development phase, Architect will keep the Project within all budget and scope constraints set by the District. The design development documents shall represent a 50% complete design. The design development documents shall include a revised Project Construction Cost, and a revised construction schedule. The revised Project Construction Cost shall be based on current area, volume and other unit costs. The revised Project Construction Cost shall conform to District's total construction cost budget and shall include reasonable contingencies for all construction and construction management work, and the revised construction schedule shall conform to District's milestone and completion deadline requirements. Nevertheless, Architect is encouraged to make recommendations to District regarding additional benefits that could be realized by altering the District's total construction cost budget or completion deadlines. If District incorporates any recommended changes or otherwise does not approve the submitted design development documents, then Architect shall revise the design development documents, including but not limited to the written statement of Project Construction Cost and written schedule for the performance of work, as necessary until District approves them in writing.

If requested by the District, Architect shall attend, and present at, as many meetings of the District's governing board as may be necessary to obtain written approval of the design development documents.

5.4.2 The Architect shall assist the District and its consultants in the preparation and/or modification of the Storm Water Pollution Prevention Plan if any such plan is required for this Project.

5.4.3 Architect shall provide necessary documents for and oversee the processing of District's application for and obtaining of required approvals from the DSA, the OPSC (if applicable), the California Department of Education, the State Fire Marshall and other agencies exercising jurisdiction over the Project. Architect shall also be responsible for the preparation and

submission of any required applications, notices or certificates to public agencies as required by law. Architect shall provide a copy of all such documents to the District.

5.4.4 The Architect shall advise the District of any adjustments to the preliminary Project Construction Cost.

5.4.5 Architect shall identify areas of construction for which unit pricing shall be required as part of the Contractor's bid.

5.4.6 Architect shall provide at no expense to the District one complete set of preliminary plans for the review and written approval of the District and one set for each public agency having approval authority over such plans for their review and approval at no expense to the District.

5.5 **Contract Documents Phase**

5.5.1 Following the District's written approval of the design development documents, including the Project Construction Cost and construction schedule, the Architect shall prepare Contract Documents consisting of 100% complete working drawings and specifications setting forth the work to be done in detail sufficient for construction, including but not limited to the materials, workmanship, finishes and equipment required for the architectural, structural, mechanical, electrical system and utility-service- connected equipment and site work. Architect shall ensure that the drawings and specifications are, among other things, complete, accurate, and coordinated so as to eliminate errors, omissions and conflicts, especially between the work of a subconsultant and other subconsultants or the Architect; and Architect may not shift its responsibility for completeness, accuracy and coordination to the Contractor, except on a clearly designated design-build project. Architect shall also update the construction schedule and the Project Construction Cost for District approval. The Contract Documents shall conform to, comply with, and satisfy all applicable Federal, State and local laws, including but not limited to statutes, decisions, regulations, building or other codes, ordinances, charters, and the Americans with Disabilities Act ("ADA"). As part of the Contract Documents, Architect shall prepare an accurate set of drawings indicating dimensions and locations of existing buried utility lines, which shall be included in the bid packages. This project will not be delivered utilizing Construction Management, Multi Prime.

5.5.2 Architect shall consult with and involve the District in development of the bid documents and bid package, and shall forward them to the District for written approval prior to their use. If the District is using a multiple prime delivery method for the Project with multiple bid packages, then Architect shall consult with and involve the District in identification and development of the bid documents and bid packages, and shall forward them to the District for written approval prior to their use.

5.5.3 Prior to submission of the Contract Documents to DSA for plan check, the Architect shall submit the Contract Documents to the District for an opportunity to review them for various issues, including but not limited to constructability, scheduling, general completeness, clarity, consistency, coordination, cost-effectiveness, value engineering, identification of possible add/delete bid alternatives, time of construction, and suitability for separation of the Project design, plans and specifications into bid packages for various categories and/or portions of the work. However, such review by District is not required. In addition, and prior to submission of the Contract Documents to DSA for plan check, Architect shall advise the District of all elements of the design applicable to the Project or lawfully imposed upon the Project by the Americans with Disabilities Act ("ADA").

5.5.4 After approval by the District and any constructability review, the Architect shall submit the Contract Documents to DSA for plan check, and make the reasonably necessary corrections to secure DSA approval.

5.5.5 The Architect shall give the District, at the time of DSA approval of the final form of the Contract Documents, Architect's final estimate of Project Construction Cost and construction schedule, which shall be given final written approval by the District along with the Contract Documents. The revised Project Construction Cost shall be based on current area, volume and other unit costs, and on a mutually acceptable recognized building cost index, and shall include a reasonable contingency. In preparing the revised estimate of Project Construction cost and construction schedule for the Contract Documents, the Architect shall consult with and involve the District in the process to maximize accuracy and completeness. If the District is intending to enter multiple prime contracts, the Project Construction Cost shall include separate bid estimates for each bid package, plus a reasonable contingency; and the construction schedule shall reflect the fact that multiple contractors will be performing separate bid packages, including a general conditions bid package. The revised Project Construction Cost estimate shall conform to District's total Project budget, and the revised construction schedule shall conform to District's milestone and completion deadline requirements. If requested by the District, Architect shall attend, and present at, as many meetings of the District's governing board as may be necessary to obtain written approval of the Contract Documents.

5.6 **Bidding and Negotiations Phase**

5.6.1 Following DSA's and District's written approval of Contract Documents and the District's written acceptance of Architect's final estimate of Project Construction Cost and Construction schedule, Architect shall continue to work with the District in finalizing the bid documents and bid package, as described in Section 5.5.2, above. Architect shall reproduce the bid documents as requested by the District and shall assist the District in evaluating contract proposals or bids, as well as substitutions proposed by contractors, and in awarding the bids. All sets of Contract Documents requested by the District, which does not include those for the use of the Architect or its consultants, shall be reproduced at District's expense.

5.6.2 Architect's estimate of Project Construction Cost at the time of DSA approval of the Contract Documents shall be current as of that date. Should bids be received more than ninety (90) days after the date of that Project Construction Cost, the Architect's total construction cost shall be escalated by the cost-of-construction in the then current mutually agreed upon recognized building cost index.

5.6.3 Should the lowest responsible and responsive bid received on a bid package exceed Architect's most recent approved estimate of Project Construction Cost for that bid package (or amount adjusted according to the then current mutually agreed upon recognized building cost index) as accepted by District by more than ten percent (10%), Architect shall, on request by District and as part of Architect's Basic Services, make such changes in the plans and specifications as shall be necessary to bring new bids within ten percent (10%) of such Project Construction Cost. In making such changes, Architect will exercise Architect's best judgment in determining the balance between the size of the Project, the type of construction, and the quality of the construction to achieve a satisfactory project within ten percent (10%) of Architect's Project Construction Cost. To avoid the potential for bids to exceed the estimate by more than 10% at bid opening, the Architect may, as an alternative, include in the Contract Documents one or more deductive alternatives so that Architect and District may evaluate different means to achieve a satisfactory project within ten percent (10%)

of the Architect's Project Construction Cost.

5.6.4 If requested by the District, Architect shall assist in the review of the qualifications of all bidders for the construction of the Project, and shall make recommendations to the District as to whether, in the Architect's professional opinion, a bidder meets the minimum requirements.

5.6.5 If, in the District's discretion, the District will seek total or partial State funding for this Project, the Architect shall also assist in the preparation and submittal of the appropriate documentation to the OPSC.

5.7 **Construction Phase**

5.7.1 The construction phase shall begin on the date stated in the official Notice to Proceed and, solely for purposes of payment of the Architect, shall be deemed complete upon District's written approval of Architect's final certificate for payment to Contractor, provided that such certification and payment shall not constitute an admission by Architect or District that the Project has been completed in accordance with Contract Documents or in conformance with this Master Agreement.

5.7.2 All instructions to the Contractor shall be forwarded through the Architect unless otherwise directed by the District. The Architect shall advise and consult with the District in the general administration of the Project. The Architect will have authority to act on behalf of the District only to the extent provided in the Contract Documents, unless the District grants additional authority in writing.

5.7.3 The Architect shall timely provide District with copies of all of its correspondence with the Contractors.

5.7.4 The Architect shall provide prompt and timely direction to the District's Project inspectors and/or contractors as to the interpretation of Contract Documents. Architect shall respond to all requests for information ("RFI's") from a Contractor within fourteen (14) calendar days of receipt, unless the subject of the RFI is impacting, or may impact, the critical path of the project and is causing, or may cause, delay, in which case the Architect shall respond as soon as reasonably possible, if not immediately. If the Architect is not able to take action within the time required due to reasons beyond Architect's control, the Architect may take action within a reasonable period of time under the circumstances; however, the Architect shall make such determination within seven (7) calendar days of receipt of the RFI, and shall notify the District and Contractor immediately after such determination with an explanation as to why the Architect cannot take action within the time required, what the Architect is doing to expedite its response, when the Architect expects to be able to issue a response, and what action, if any, should be taken by District or Contractor in the meantime to mitigate delays and/or costs.

5.7.5 Based on information provided by the Contractor and Architect's own knowledge of the Project (including documents in Architect's possession or reasonably available to it), Architect shall prepare an accurate set of as-built record drawings indicating dimensions and locations of all work, including but not limited to buried utility lines and mechanical, electrical and plumbing layouts, which shall be forwarded to the District upon completion of the Project in both DWG and PDF formats. Architect will also provide the District with revised "1A's" as part of the Close Out Phase.

While Architect cannot guarantee precise accuracy of such drawings, Architect shall exercise reasonable care in reviewing such drawings to determine their general compliance with the Contract Documents. Architect shall have no responsibility for their conformity to field conditions. Except that in the event that the Architect, consistent with standards of due care, becomes aware of non-conformity with field conditions, Architect shall have a duty immediately to notify the District in writing. Architect shall also assemble and deliver to District all written guarantees, instruction books, operation and maintenance manuals, diagrams, charts and other documents required of Contractors.

5.7.6 The Architect shall be responsible for the preparation and submission of any notifications regarding excavation in areas which are known or suspected to contain subsurface installations pursuant to Government Code section 4216, *et seq.* The Architect may delegate this responsibility to a Contractor if such power to delegate was included in the Contract Documents and bid package. However, Architect shall not be responsible for supervising such Contractor to ensure performance of this task. Architect shall provide a copy of all such notifications to the District.

5.7.7 The Architect shall, at all times, have access to the Project wherever it is in preparation and progress. To the extent reasonably possible given Contractor's work in progress, the District shall provide such access so that the Architect may perform its functions under the Master Agreement and Contract Documents.

5.7.8 In the discharge of its duties of observation and interpretation, the Architect shall require Contractors to comply with the Contract Documents, and shall guard the District against defects and deficiencies in the work of the Contractor. The Architect shall advise and consult with the District and inspectors concerning the Contractor's compliance with the Contract Documents and shall assist the District and inspectors in securing the Contractor's compliance.

Architect has the primary responsibility for the Project to coordinate the compliance of the DSA Construction Oversight Process ("DSA Oversight Process"). The Architect must comply with the applicable requirements of the DSA Construction Oversight Process, including but not limited to (a) Submitting the inspection card request, DSA Form 102-IC); (b) Providing a verified report (DSA 6-AE) at the completion of each block and section of each inspection card; (c) Directing and monitoring the IOR and the laboratory of record; and (d) Coordinating with the Owner, Contractor, Construction Manager, and laboratories, and the IOR to meet the DSA Construction Oversight Process requirements without delay or added costs to the Project.

Architect shall be responsible for any additional DSA fees related to review of proposed changes to the DSA-approved construction documents, to the extent required under Section 5.7.20.2.

5.7.9 The Architect shall visit the site enough times to adequately perform its professional duties and comply with DSA requirements, but under no circumstances less than one time per week (unless fewer visits are authorized by the District), to maintain familiarity with the quality and progress of the Project, to determine that the Contractor's work substantially complies with all documents, drawings, plans and specifications and that the Project is progressing in substantial accordance with the Contract Documents. Such observations are to be distinguished from the continuous inspection provided by the Project Inspector unless Architect has agreed in writing to serve as the District's Project Inspector.

5.7.10 The Architect shall notify the District promptly of any significant defect in materials,

equipment or workmanship, and of any default by any Contractor in the orderly and timely prosecution of the Project. Architect will exercise reasonable care in the discharge of Architect's obligation to discover significant defects and faults.

5.7.11 The Architect shall review and approve, take exception to, or take other appropriate action upon all schedules, shop drawings, samples and other submissions of the Contractor to determine general conformance with the Project design and specifications as set forth in the Contract Documents. All such action shall be taken within fourteen (14) days of receipt of the submittals, unless the critical path of the Project is impacted in which case Architect shall take such action as soon as possible. If Architect is not able to take such action within the required time due to reasons beyond Architect's control, the Architect may take action within a reasonable period of time under the circumstances; however, the Architect shall make such determination within four (4) calendar days of receipt of the submission, and shall notify the District and Contractor immediately after such determination with an explanation as to why the Architect cannot take action within the time required, what the Architect is doing to expedite its response, when the Architect expects to be able to issue a response, and what action, if any, should be taken by District or Contractor in the meantime to mitigate delays and/or costs. The Architect will have the authority to reject work and materials which do not conform to the Contract Documents. The Architect's approval of a specific item shall not be an approval of an assembly of which the item is a component. Whenever, in the Architect's reasonable judgment, it is considered necessary or advisable for the implementation of the intent of the Contract Documents, the Architect will have authority to require special inspection or testing of the work or materials in accordance with the Contract Documents whether or not such work or materials be then fabricated, installed or completed. The Architect will also recommend substitution of materials or equipment when, in the Architect's reasonable judgment, such action is necessary to the accomplishment of the intent and purpose of the Contract Documents. Such actions as are described in this paragraph shall be taken with reasonable promptness.

5.7.12 Architect shall assist the District in requiring Contractor to provide assistance in the utilization of any equipment or system such as initial start-up or testing, adjusting and balancing, preparation of operation and maintenance manuals and training personnel for operation and maintenance.

5.7.13 The Architect shall not be responsible for construction means, methods, techniques, sequences or procedures, or for safety precautions or programs in connection with the work. The Architect shall not be responsible for acts or omissions of the Contractor, subcontractors, or their agents or employees or of any other persons performing portions of the Project not employed or retained by Architect, unless due to Wrongful Acts or Omissions.

5.7.14 The Architect shall make such regular reports as shall be required by agencies having jurisdiction over the Project and keep the District informed in writing of the progress of the Project.

5.7.15 The Architect will, consistent with standards of due care, make reasonable professional efforts to exclude hazardous materials from new construction. In the event the District or Architect is or becomes aware of the presence of, or exposure of persons to, asbestos, polychlorinated biphenyl (PCB) or any other toxic or hazardous contaminants, materials, air pollutants or water pollutants at the Project site ("Hazardous Substances"), or the substantial risk thereof, each shall have a duty immediately to notify the other in writing. The parties recognize, however, that neither Architect nor the District is trained or licensed in the recognition or remediation of Hazardous Substances.

When the Project Authorization identifies this language as applicable to the Project, with respect to asbestos and asbestos containing materials, the parties acknowledge that the Architect has recommended and the District has agreed to retain a qualified consultant to evaluate the presence of such materials at certain District facilities which are included in the scope of this Master Agreement. In the event that said consultant recommends a procedure to deal with such materials, said consultant shall have the responsibility to draft specification language for the removal or other remediation of such materials, and subsequently may be required to certify that they have been properly removed or otherwise remediated. Architect shall include consultant's recommendations and specifications in the appropriate design documents for modernization and shall, as part of its Basic Services, provide designs and other bid documents consistent therewith.

When construction is properly completed, the Architect shall provide a letter that, to the best of the Architect's knowledge and reasonable belief, there are no Hazardous Substances with regard to the Project. The District's consultant, not the Architect, shall provide to the District a certification that there are no Hazardous Substances with regard to the Project.

5.7.16 Based on the Architect's observations, and an evaluation of each Project Application for Payment, the Architect will estimate the amount of work completed by Contractor, and assist the District in (a) determining the amount owing to the Contractor, and (b) issuing Project Certificates for Payment incorporating such amount, all in accordance with the Contract Documents. The Architect's estimation of the amount of work completed by Contractor shall constitute representations by the Architect to the District that the quality of the completed work is in accordance with the Contract Documents based upon Architect's observations of the completed work and that the Contractor is entitled to payment for the completed work.

5.7.17 Notwithstanding anything else in this Master Agreement, as a part of its Basic Services, the Architect shall assist the District in evaluating and responding to claims, disputes and other matters in question between the Contractor and the District, including but not limited to claims made against the District as a result of alleged or claimed Wrongful Acts or Omissions, and shall in all instances provide such truthful testimonial assistance as may be required by the District at no cost to the District. Architect agrees to toll all statutory periods of limitations for District's claims, lawsuits or other proceedings against Architect which arise out of, or related to, any claims by Contractors against District until Contractors' claims are fully and finally resolved. This tolling period commences upon a Contractor's initial submission of a notice of claim, change order request or claim. At any time, District may terminate the tolling period effective ten (10) days after written notice to Architect, and after such termination, District may pursue claims, lawsuits or other proceedings against Architect.

5.7.18 The Architect will provide construction advice to the District on apparent deficiencies in construction, both during construction and after acceptance of the Project.

5.7.19 The Architect shall recommend, prepare and process the necessary change orders. Payment of fees to the Architect as a result of change orders shall be handled as follows:

5.7.19.1 District-initiated change orders. If a change order is initiated by the District, the Architect's fee for such change order shall be calculated on a percentage or hourly basis as agreed in writing by the District and the Architect prior to commencement of work on the change order. If a change order is solicited by the District but not subsequently authorized by the District, the Architect

shall be paid for time spent on the proposed change order as an Additional Service.

5.7.19.2 Change orders due to Architect. When a change order is necessitated as a result of Wrongful Acts or Omissions, the Architect's fees shall not be calculated by reference to the cost of any change order work which would not have been necessary in the absence of such Wrongful Acts or Omissions.

5.7.19.3 Change orders beyond District or Architect control. If a change order is necessitated as a result of changes in law, in-field changes required by governing agencies after document approval, unknown, unforeseeable or hidden conditions, or actual conditions inconsistent with available drawings of existing conditions, such change orders shall be handled in the same manner as District-initiated change orders.

5.7.20 Notwithstanding any other provision of this Master Agreement, in the event a change order is caused by, or necessitated as a result of Wrongful Acts or Omissions, or the District otherwise incurs costs or damages as a result of Wrongful Acts or Omissions, the Architect shall be responsible for the cost of the following:

5.7.20.1 In the event of such a change order, Architect shall be responsible for the difference between (a) what the contractor would have added to its original bid for the Project if the Wrongful Act or Omission had not occurred (i.e., the "added value" portion of the change order), and (b) what the contractor charges the District in the change order. The amount of added value of any change order work shall be based on the circumstances of the Architect's Wrongful Act or Omission and the change order work necessitated by the Wrongful Act or Omission. It is the parties' intent that the District should pay no more than what the District would have paid if the Wrongful Act or Omission had not occurred.

5.7.20.2 In addition, Architect shall be responsible for any other costs or damages which the District incurs as a result of Wrongful Acts or Omissions including but not limited to any delay damages the District pays to, or cannot collect from, Contractor or any third party.

Provided the District submits a claim for a backcharge to the Architect, describing in sufficient detail the basis for such a claim, it may backcharge, and withhold payment from the Architect for these costs and damages, and may seek reimbursement for any amount which exceeds any retention of the contract amount at the time of collection. When District so backcharges and withholds, upon Architect's request, District and Architect shall meet and confer in good faith in an effort to reach agreement on (a) whether a Wrongful Act or Omission occurred, (b) whether it caused the change order expense, (c) what damages have been incurred by District, and (d) what portion of the damages are attributable to Architect as described above. If District and Architect do not reach agreement on all four of these items when meeting and conferring, then District and Architect shall use mediation in good faith to resolve the dispute. The mediation service may be as the parties agree and, if they do not agree, then through the American Arbitration Association ("AAA") in Sacramento, California.

5.7.21 The Architect shall assist the District in determining the date of final completion and make a final detailed on-site review of the job with representatives of the District and the Contractor. Architect shall also perform a warranty review with District 30-60 days before expiration of the specified warranty on the Project.

5.7.22 The Architect shall assist the District in issuing the final certificate for payment and

any other documents required to be recorded by law or generally accepted architectural or construction contract practice upon compliance with the requirements of the Contract Documents, provided that such certification shall not constitute an admission that the Project has been completed in accordance with Contract Documents or in conformance with this Master Agreement.

5.7.23 The Architect shall provide a color schedule of all finish materials in the Project for the District's review and approval.

5.7.24 Architect shall make reasonable professional efforts to ensure that the finished project complies with all standards imposed by the Americans with Disabilities Act, section 504 of the Rehabilitation Act of 1973, disability access requirements of the State Building Code and any other laws applicable to disability access and applicable to the Project. The Architect's final detailed on-site review of the finished project conducted pursuant to Section 5.7.22 shall include a field inspection to ensure compliance with such requirements. If a court, administrative agency or other trier of fact later determines that Architect has violated any of the above-referenced laws, or District, because of Wrongful Acts or Omissions, has violated any of the above-referenced laws, Architect shall work with the District to remedy the violation at Architect's own cost. **Architect shall indemnify, defend and hold the District harmless pursuant to Article 18.1 of this Master Agreement for any breach of this paragraph due to Architect's negligence, recklessness or willful misconduct.** The Architect shall not be responsible for acts or omissions of the Contractor or of any other persons performing portions of the Project not employed or retained by Architect, nor shall Architect be responsible for any subsequent changes in the law or any regulation applicable to disabled access or any subsequent differing interpretation of the laws or regulations applicable at the time Architect's design is reviewed by DSA. In the event that the Architect is or becomes aware of possible non-compliance with the foregoing standards, Architect shall have a duty immediately to notify the District in writing of the possible non-compliance.

5.8 Close Out Phase

5.8.1 Architect will assist the District with securing and submitting all documents from the Contractor and any third parties necessary to achieve DSA certification and formal close out of project.

5.8.2 Architect shall submit a written checklist to the District identifying any work completed on the Project that satisfies work required under the District's ADA Transition Plan.

5.9 Use of Previously Prepared Materials

In the event that there exist previously prepared designs, plans, specifications, studies, drawings, estimates or other documents, or any other works of authorship fixed in any tangible medium of expression, including but not limited to physical drawings, data magnetically or otherwise recorded on computer disks, or other writings, that were prepared by design professionals other than Architect, whether supplied by District or by Architect, which are relied upon, altered or otherwise utilized by Architect, Architect shall be responsible for giving appropriate recognition to such other design professionals in any materials prepared by Architect pursuant to this Master Agreement.

ARTICLE 6

ADDITIONAL SERVICES TO BE RENDERED BY ARCHITECT

6.1 "Additional Services" shall be provided by Architect if authorized in writing by District. No additional compensation shall be paid to Architect for performing these Additional Services unless the District and the Architect agree in writing as to the amount of compensation for such services prior to such services being rendered. Such compensation shall be computed as set forth in Article 4.2.1 and as otherwise set forth in this Master Agreement. Any work performed by Architect without written authorization OR without written agreement on compensation shall be presumed to be Basic Services.

6.2 The following list of services are not included in the Basic Services to be provided under this Master Agreement, and they will be performed only in accordance with Article 6.1, above:

6.2.1 Providing financial feasibility or other special studies;

6.2.2 Providing services relative to future facilities, systems and equipment which are not intended to be constructed during the Construction Phase;

6.2.3 Providing coordination of Project performed by separate contractors or by the District's own forces;

6.2.4 Providing analyses of owning and operating costs, or detailed quantity surveys or inventories of material, equipment and labor;

6.2.5 Making revisions in drawings, specifications or other documents when such revisions are inconsistent with written approvals or instructions previously given, are required by the enactment or revision of codes, laws or regulations subsequent to the District's approval of Contract Documents or are due to other causes not within the control of the Architect;

6.2.6 Providing consultation concerning replacement of any work damaged by fire or other cause during construction of the Project, and furnishing services as may be required in connection with the replacement of such work;

6.2.7 Providing services made necessary by the default of the Contractor;

6.2.8 Preparing to serve or serving as an expert witness in connection with any public hearing, arbitration proceeding or legal proceeding, other than when resulting from Architect's or its consultants' alleged Wrongful Acts or Omissions;

6.2.9 Providing services of consultants for other than the normal architectural, civil, soils, structural, mechanical and electrical engineering services for the Project;

6.2.10 At the District's request, selecting moveable furniture, equipment or articles which are not included in the Contract Documents;

6.2.11 Providing services related to change orders requested by the District but which are not subsequently authorized (see the second sentence of Section 5.7.19.1, above); and

6.2.12 Providing any other services not otherwise included in the Master Agreement and

not customarily furnished in accordance with generally accepted architectural practice.

ARTICLE 7

RESPONSIBILITIES OF DISTRICT

It shall be the duty of District to:

- 7.1 Pay all fees required by any reviewing or licensing agency;
- 7.2 Designate a representative authorized to act as a liaison between the Architect and the District in the administration of this Master Agreement and the Contract Documents;
- 7.3 Furnish, at the District's expense, the services of a Project Inspector;
- 7.4 Review all documents submitted by the Architect and advise the Architect of decisions thereon within a reasonable time after submission;
- 7.5 Issue appropriate orders to Contractors through the Architect;
- 7.6 Furnish existing soil investigation or geological hazard reports, which the District shall own and, upon termination of this Master Agreement or completion of the Project, shall have returned to it by Architect;
- 7.7 Furnish the services of a hydrologist or other consultants not routinely provided by the Architect when such services are reasonably required by the scope of the Project and are requested by the Architect;
- 7.8 Provide asbestos review and abatement, identifying materials which may qualify for same;
- 7.9 Furnish available as-built drawings for buildings and utilities systems related to the Project, which the District shall own and, upon termination of this Master Agreement or completion of the Project, shall have returned to it by the Architect. The District will also provide information regarding programmatic needs and specific equipment selection data;
- 7.10 Furnish structural, mechanical, chemical and other laboratory tests, inspections and reports as required by law or the Contract Documents, which the District shall own and, upon termination of this Master Agreement or completion of the Project, shall have returned to it by the Architect; and
- 7.11 Furnish prompt notice of any fault or defects in the Project or nonconformance with the Contract Documents of which the District becomes aware (however, the District's failure to do so shall not relieve the Architect of Architect's responsibilities under Title 21, Title 24, and the Field Act for this Project and under this agreement).

ARTICLE 8

GENERAL LIABILITY AND PROPERTY DAMAGE INSURANCE

8.1 Prior to the commencement of services under this Master Agreement, the Architect shall furnish to the District a Certificate of Insurance, Additional Insured Endorsement and Declarations Page for the period covered by this Master Agreement, for public liability and property damage with an insurance carrier satisfactory to the District, under forms satisfactory to the District, to protect the Architect and District against loss from liability imposed for damages (1) on account of bodily or personal injuries, including death, disease and sickness, accidentally suffered or alleged to have been suffered by any person or persons that may be caused directly or indirectly by the performance of this Master Agreement, and (2) on account of injury to or destruction of property, including the resultant loss of use of the Project or other District facilities or equipment, resulting from acts of commission or omission by the Architect, or otherwise resulting directly or indirectly from the Architect's operations in the performance of this Master Agreement. The District shall be named as an additional insured on all such policies.

8.2 The following insurance shall be maintained by the Architect in full force and effect during the entire period of performance of this Master Agreement, including any extensions, and shall be written on an "occurrence" basis, with specific limits set forth in the Project Authorization: Commercial general liability insurance, excluding coverage for motor vehicles, personal and advertising injury aggregate, Automobile liability insurance covering motor vehicles. Such insurance or liability coverage shall at least include "broad form" commercial general liability, errors and omissions (exclusive of design professional liability), and automobile liability (owned, non-owned, and hired) coverages. Each party, and their respective directors, officers and employees, shall be listed as "additional insureds" under such coverages, as evidenced by an Additional Insured Endorsement. Each party also represents that for the period of this agreement, they will also purchase and maintain insurance or liability coverage as required by law or regulation, including worker's compensation and employers' liability coverage (coverages A and B).

8.3 The Architect's insurance policies shall contain a provision for thirty (30) days written notice to the District of cancellation or reduction of coverage. The Architect shall name, on any policy of insurance required, the District as an additional insured. The Additional Insured Endorsement included on all such insurance policies shall state that coverage is afforded the additional insured with respect to claims arising out of operations performed by or on behalf of the insured. If the additional insureds have other insurance which is applicable to the loss, such other insurance shall be on an excess or contingent basis. The amount of the insurer's liability shall not be reduced by the existence of such other insurance. Architect shall not commence work under this Master Agreement until all required insurance certificates, declarations pages and additional insured endorsements have been obtained and delivered in duplicate to the District for approval subject to the following requirements. Thereafter Architect shall produce a certified copy of any insurance policy required under this section upon written request of the District.

8.4 At the time of making application for any extension of time, Architect shall submit evidence that insurance policies will be in effect during the requested additional period of time.

8.5 If the Architect fails to maintain such insurance, the District may, but shall not be required to, take out such insurance to cover any damages of the above-mentioned classes for which the District might be held liable on account of the Architect's failure to pay such damages, and deduct and retain the amount of the premiums from any sums due the Architect under this Master Agreement.

8.6 Nothing contained in this Master Agreement shall be construed as limiting, in any way, the extent to which the Architect may be held responsible for the payment of damages resulting from the Architect's operations.

8.7 Each of Architect's consultants shall comply with this Article, and Architect shall include such provisions in its contracts with them.

ARTICLE 9

WORKER'S COMPENSATION INSURANCE

Prior to the commencement of services under this Master Agreement, the Architect shall furnish to the District satisfactory proof that the Architect and all engineers, experts, consultants and subcontractors the Architect intends to employ have taken out, for the period covered by this Master Agreement, workers' compensation insurance with an insurance carrier satisfactory to the District for all persons whom they may employ in carrying out the work contemplated under this Master Agreement in accordance with the Workers' Compensation Laws of the State of California.

If the Architect employs any engineer, expert, consultant or subcontractor which it did not intend to employ prior to commencement of services, it must furnish such proof of workers' compensation insurance to the District immediately upon employment. Such insurance shall be maintained in full force and effect during the period covered by this Master Agreement including any extensions of time. If the Architect is self-insured, the Architect shall furnish a Certificate of Permission to Self-Insure and a Certificate of Self-Insurance satisfactory to the District.

Prior to the commencement of services under this Master Agreement, the Architect shall furnish to the District satisfactory proof that the Architect and all engineers, experts, consultants and subcontractors the Architect intends to employ have taken out employer's liability insurance with an insurance carrier satisfactory to the District. During the course of Architect's services, if Architect ever intends to employ additional or different engineers, experts, consultants or subcontractors, before so employing them Architect shall furnish such satisfactory proof of insurance to the District. Such insurance shall be maintained in full force and effect during the period covered by this Master Agreement including any extensions of time. If the Architect is self-insured, the Architect shall furnish a Certificate of Permission to Self-Insure and a Certificate of Self-Insurance satisfactory to the District.

ARTICLE 10

PROFESSIONAL LIABILITY INSURANCE

10.1 Prior to the commencement of services under this Master Agreement, the Architect shall furnish to the District satisfactory proof that the Architect has purchased professional liability coverage, on a claims made basis, extending protection to Architect in an amount no less than Two Million Dollars (\$2,000,000) per claim, and Two Million Dollars (\$2,000,000) in the annual aggregate, with a deductible of no more than Seventy Five Thousand Dollars (\$75,000). Such coverage shall be in effect, as evidenced by a valid Certificate of Insurance, no later than (i) the date any plans and specifications for a specific project are submitted to any required regulatory agency for review and approval, and/or (ii) the date the Architect agrees that the plans may be submitted for bid or bid consideration to any general contractor or group of contractors. Coverage for alleged wrongful acts, errors or omissions will remain in effect until three (3) years after the Notice of Completion has been

filed and the project has been accepted by the District. At all other times, the Architect shall purchase professional liability insurance of no less than One Million Dollars (\$1,000,000) per claim and One Million Dollars (\$1,000,000) in the aggregate.

10.2 Each of Architect's professional sub-consultants (including consultants of Architect's) shall comply with this Article, and Architect shall include such provisions in its contracts with them. The District may, at its discretion and according to the circumstances, approve a variation in the foregoing insurance requirement, upon a determination that the coverage, scope, limits, and/or forms of such insurance are not commercially available.

ARTICLE 11

COMPLIANCE WITH LAWS

Architect shall be familiar with, and Architect and Architect's design shall comply with all State and Federal laws and regulations applicable to the Project or lawfully imposed upon the Project by agencies having jurisdiction over the Project, including but not limited to statutes, decisions, regulations, building or other codes, ordinances, charters, prevailing wage law, and the Americans with Disabilities Act ("ADA") in effect at the time of this Master Agreement.

ARTICLE 12

TERMINATION OF AGREEMENT

12.1 **Termination by District.** This Master Agreement may be terminated or the Project may be canceled by the District for the District's convenience and without cause at any time immediately upon written notice to the Architect. In such event, the Architect shall be compensated for (a) all Basic and Additional services completed, and Reimbursable Expenses incurred, pursuant to this Master Agreement through the date of termination, (b) such Basic or Additional Services performed, and Reimbursable Expenses incurred, after termination which are authorized by the District, and (c) any costs incurred by reason of such termination; but less any amounts the District is entitled to withhold under law or this Master Agreement. Upon the District's request and authorization, Architect shall perform any and all Basic and Additional Services necessary to complete the work in progress as of the date of termination.

For any material breach of contract by the Architect, the District may also terminate the Master Agreement for cause by delivering written Notice of Intent to Terminate to the Architect. Such Notices shall include the following: (1) A description of such material breach, and (2) a date not less than fourteen days (14) after delivery of the notice by which the Architect must cure such breach. In response to such Notice, if the Architect fails to cure, and fails to reasonably commence to cure, the breach(es) by the deadline set by the Notice, then the District may terminate the Master Agreement by written notice delivered to the Architect, which shall be effective upon such delivery. In such event, the Architect shall be compensated for all services completed pursuant to this Master Agreement through the date of termination, together with compensation for such services performed after termination which are authorized by the District, but less any amounts the District is entitled to withhold under law or this Master Agreement. Upon the District's request and authorization, Architect shall perform any and all services necessary to complete the work in progress as of the date of the termination.

12.2 **Termination by Architect.** For any material breach of contract by the District other than

one related to a payment or invoice dispute as described in Section 4.4 of this Master Agreement, the Architect may terminate the Master Agreement by delivering written Notice of Intent to Terminate to the District. Such Notice shall include the following: (1) A description of such material breach, (2) a date not less than fourteen (14) days after delivery of the notice by which the District must cure such breach or reasonably commence to cure such breach, (3) the status of work completed as of the date of the Notice of Intent to Terminate, and (4) a description and cost estimate of the effort necessary to complete the work in progress. In response to such Notice, if the District fails to cure, and fails to reasonably commence to cure, the breach by the deadline set by the Notice, then Architect may terminate the Agreement by written notice delivered to the District within ten (10) days of the cure deadline, which shall be effective upon such delivery.

In the event of such termination by Architect, Architect shall be compensated for all Basic and Additional Services completed, and Reimbursable Expenses incurred, pursuant to this Master Agreement through the date of termination, together with compensation for such Basic and Additional Services performed, and Reimbursable Expenses incurred, after termination which are authorized by the District. Upon the District's request and authorization, Architect shall perform any and all Basic and Additional Services necessary to complete the work in progress as of the date of termination.

12.3 **Miscellaneous Provisions**

12.3.1 Following the termination of this Master Agreement for any reason whatsoever, the District shall have the right to utilize any designs, plans, specifications, studies, drawings, estimates or other documents, or any other works of authorship fixed in any tangible medium of expression, including but not limited to physical drawings, data magnetically or otherwise recorded on computer disks, or other writings prepared or caused to be prepared under this Master Agreement by the Architect, not only as they relate or may relate to this Project (including but not limited to any repair, maintenance, renovation, modernization or other alterations or revisions to this Project) but as they relate or may relate to other projects, provided that any invalidity of such license in relation to such other projects shall not affect the validity of such license in relation to this Project (including, but not limited to, any repair, maintenance, renovation, modernization or other alterations/revisions to this Project) under Education Code Section 17316. Architect shall promptly make any such documents or materials available to the District upon request without additional compensation.

12.3.2 In the event of the termination of this Master Agreement for any reason whatsoever, all designs, plans, specifications, studies, drawings, estimates or other documents, or any other works of authorship fixed in any tangible medium of expression, including but not limited to physical drawings, data magnetically or otherwise recorded on computer disks, or other writings prepared or caused to be prepared by the Architect or any of its agents pursuant to this Master Agreement shall immediately upon request by the District be delivered to the District. Architect may not refuse to provide such writings or materials for any reason whatsoever, including but not limited to a possessory interest lien for any claim the Architect may have against the District or a claim by the Architect to an ownership interest in the intellectual property embodied in the documents or materials.

ARTICLE 13

ARCHITECT AN INDEPENDENT CONTRACTOR

It is specifically agreed that in the making and performance of this Master Agreement, the Architect is an independent contractor and is not and shall not be construed to be an officer or employee of the District.

ARTICLE 14

STANDARDIZED MANUFACTURED ITEMS

The Architect shall consult and cooperate with the District in the use and selection of manufactured items to be used in the Project. Manufactured items, including but not limited to paint, finish hardware, plumbing fixtures and fittings, mechanical equipment, electrical fixtures and equipment, roofing materials, and floor coverings, shall be standardized to the District's criteria so long as the same does not interfere seriously with the building design or cost.

ARTICLE 15

OWNERSHIP OF DOCUMENTS

All designs, plans, specifications, studies, drawings, estimates and other documents or any other works of authorship fixed in any tangible medium of expression, including but not limited to physical drawings, data magnetically or otherwise recorded on computer disks, or other writings prepared or caused to be prepared by the Architect pursuant to this Master Agreement shall be and shall remain the property of the District for all purposes, not only as they relate or may relate to this Project (including but not limited to any repair, maintenance, renovation, modernization or other alterations or revisions to this Project) but as they relate or may relate to any other project, provided that any invalidity of such ownership in relation to any other project shall not affect the validity of such ownership in relation to this Project (including but not limited to any repair, maintenance, renovation, modernization or other alterations or revisions to this Project) under Education Code Section 17316.

The Architect will provide the District with a complete set of reproducible designs, plans, specifications, studies, drawings, estimates and other documents or any other works of authorship fixed in any tangible medium of expression, including but not limited to physical drawings, data magnetically or otherwise recorded on computer disks in formats including both DWG and PDF, or other writings prepared or caused to be prepared by the Architect pursuant to this Master Agreement, and will retain, on the District's behalf, the original documents or reproducible copies of all such original documents, however stored, in the Architect's files for a period of no less than fifteen (15) years. Architect shall promptly make available to District any original documents it has retained pursuant to this Master Agreement upon request by the District.

ARTICLE 16

LICENSING OF INTELLECTUAL PROPERTY

This Master Agreement creates a non-exclusive and perpetual license for the District to copy, use, modify, reuse or sublicense any and all copyrights, designs and other intellectual property embodied in plans, specifications, studies, drawings, estimates and other documents, or any other works of authorship fixed in any tangible medium of expression, including but not limited to physical

drawings, data magnetically or otherwise recorded on computer disks, or other writings prepared or caused to be prepared by the Architect pursuant to this Master Agreement, not only as they relate or may relate to this Project (including but not limited to any repair, maintenance, renovation, modernization or other alterations or revisions to this Project) but as they relate or may relate to other projects, provided that any invalidity of such license in relation to such other projects shall not affect the validity of such license in relation to this Project (including but not limited to any repair, maintenance, renovation, modernization or other alterations or revisions to this Project) under Education Code Section 17316. The Architect shall require any and all subcontractors and consultants to agree in writing that the District is granted a similar non-exclusive and perpetual license for the work of such subcontractors or consultants performed pursuant to this Master Agreement.

The compensation for this Project includes compensation not only for any use in connection with this Project and use or re-use for repair, maintenance, renovation, modernization or other alterations or revisions to this Project, but also for any re-use by the District in relation to other projects. The only other term or condition of such re-use shall be that if the District re-uses the plans prepared by the Architect and retains another certified architect or structural engineer for the preparation of those plans for the re-use, the District shall indemnify and hold harmless the Architect and its consultants, agents, and employees from and against any claims, damages, losses, and expenses, including attorney's fees, arising out of or resulting from, in whole or in part, the re-use to the extent required by Education Code section 17316, subdivision (c).

Architect represents and warrants that Architect has the legal right to license any and all copyrights, designs and other intellectual property embodied in plans, specifications, studies, drawings, estimates or other documents that Architect or its consultants prepares or causes to be prepared pursuant to this Master Agreement. **Architect shall indemnify, defend and hold the District harmless pursuant to Article 18.1 of this Master Agreement for any breach of Article 16 due to Architect's negligence, recklessness or willful misconduct.** The Architect makes no such representation and warranty in regard to previously prepared designs, plans, specifications, studies, drawings, estimates or other documents, or any other works of authorship fixed in any tangible medium of expression, including but not limited to physical drawings, data magnetically or otherwise recorded on computer disks, or other writings, that were prepared by design professionals other than Architect and provided to Architect by the District.

ARTICLE 17

ACCOUNTING RECORDS OF ARCHITECT

Architect's records of accounts regarding the Project shall be kept in accordance with generally accepted accounting principles and shall be available to the District or its authorized representative at mutually convenient times.

ARTICLE 18

INDEMNITY

18.1 Architect Indemnification

The Architect shall defend, indemnify, and hold harmless the District, the governing Board of the District, each member of the Board, and their officers, agents and employees against claims to the extent caused by the negligence, recklessness or willful misconduct of the Architect, the Architect's officers, employees, or consultants in performing or failing to perform any work, services, or functions provided for, referred to, or in any way connected with any work, services, or functions to be performed under this Master Agreement. For purposes of this Article 18.1 only, "claims" means any and all claims, demands, actions and suits brought by third parties for any and all losses, liabilities, costs, expenses, damages and obligations, and the defense obligation shall include but not be limited to payment of the District's attorneys' fees, experts' fees, and litigation costs incurred in defense of a claim.

18.2 District Indemnification for Use of Third Party Materials

The District shall defend, indemnify, and hold harmless the Architect and its employees against any and all copyright infringement claims by any design professional formerly retained by the District arising out of Architect's completion, use or re-use of that former design professional's designs or contract documents in performing this Master Agreement. Architect shall be entitled to such indemnification only if each of the following conditions are met: (a) Architect actually re-draws or completes such other designs or contract documents; (b) Architect complies with the provisions of Article 5.8 regarding use of materials prepared by other design professionals; (c) District has supplied Architect with the previously prepared documents or materials; and (d) District expressly requests that the Architect utilize the designs or contract documents in question. By providing this or any other indemnification in this Master Agreement, District does not waive any immunities.

ARTICLE 19

TIME SCHEDULE

19.1 Time for Completion

Time is of the essence of this Master Agreement. The Architect shall timely complete its Basic and Additional Services as expeditiously as possible and according to the schedule attached as Exhibit "B" to this Master Agreement.

19.2 Delays

The District recognizes that circumstances may occur beyond the control of either the District or the Architect and extensions for such delays may be made to the schedule if approved by the District. Any time during which the Architect is delayed in the Architect's work by acts of District or its employees or those in a direct contractual relationship with District or by acts of nature or other occurrences which were not or could not have been reasonably foreseen and provided for, and which are not due to any Wrongful Acts or Omissions, shall be added to the time for completion of any obligations of the Architect. District shall not be liable for damages to the Architect on account of any such delay.

ARTICLE 20

MISCELLANEOUS PROVISIONS

20.1 This Master Agreement shall be governed by and construed in accordance with the laws of the State of California excluding its choice of law rules. Any action or proceeding seeking any relief under or with respect to this Master Agreement shall be brought solely in the Superior Court of the State of California for the County of Sacramento, subject to transfer of venue under applicable State law, provided that nothing in this Master Agreement shall constitute a waiver of immunity to suit by the School District.

20.2 The Architect shall not assign or transfer any or all of its rights, burdens, duties or obligations under this Master Agreement without the prior written consent of the District.

20.3 All notices, certificates, or other communications hereunder shall be deemed given when personally delivered or mailed by certified mail, postage prepaid, to the parties at the addresses set forth below:

District	Architect
Sacramento City Unified School District 5735 47 th Avenue Sacramento CA 95824 Attn: Jessica Sulli, Contracts	Williams + Paddon Architects + Planners, Inc. 2237 Douglas Blvd, Ste 160 Roseville, CA 95661 Attn: Cody Carpino, AIA

20.4 The terms of this Master Agreement shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written agreement signed by the parties.

20.5 Nothing contained in this Master Agreement shall create a contractual relationship with or cause of action in favor of a third party against either the District or the Architect.

20.6 This Master Agreement constitutes the entire agreement between the parties, and supersedes any prior agreement or understanding. There are no understandings, agreements, representations or warranties, expressed or implied, not specified in this Master Agreement. The Architect, by the execution of this Master Agreement, acknowledges that the Architect has read this Master Agreement, understands it, and agrees to be bound by its terms and conditions.

20.7 The Architect shall have the right to include representations of the design of the Project, including photographs of the exterior and interior, among the Architect's professional materials. The Architect's materials shall not include the District's confidential or proprietary information if the District has previously advised the Architect in writing of the specific information considered by the District to be confidential or proprietary.

20.8 Prior to executing this agreement, the Architect shall submit a certification if required by Public Contract Code section 3006(b) for roofing projects.

IN WITNESS WHEREOF, the parties have caused this agreement to be executed as of the day and year first written above.

DISTRICT:

ARCHITECT:

By: _____
Gerardo Castillo
Chief Business Officer

By: _____
Gregory M. Tonello, AIA
CEO

Date

Date



Sacramento City Unified School District

PROJECT AUTHORIZATION FORM

_____ (Project)

Date: _____

Pursuant to the Master Architect Agreement dated _____, _____ between (name of firm) and Sacramento City Unified School District, Architect hereby submits a scope of work upon the terms described below and in the Master Architect Agreement.

TERMS

A. Project Description

“Project” shall mean the work of improvement and the construction thereof, including the Architect's services as follows:

[INSERT PROJECT DESCRIPTION]

B. Compensation

For the Basic Services provided pursuant to the Master Agreement and this Project Authorization, Architect shall be compensated in the manner identified below:

Hourly Rate/Not to Exceed

Architect shall be compensated according to its hourly rate schedule set forth in Attachment Two. Architect's total compensation for its Basic Services shall not exceed _____. Architect acknowledges that the not-to-exceed price for Basic Services includes contingency compensation in the event that more time and costs than originally anticipated may be necessary to complete the Basic Services.

Flat Fee

Architect shall be compensated _____ (\$_____) for the Basic Services under this Master Agreement. Architect acknowledges that the flat fee price for the Basic Services includes contingency compensation in the event that more time and costs than originally anticipated may be necessary to complete the Basic Services.

Percentage of Construction Cost

Architect shall be compensated no more than _____ [percent of construction cost] percent (___%) [can include sliding scale percentages] of the final adjusted Project Construction

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

C. Reimbursable Expenses

Pursuant to Section 4.3, Architect's total reimbursement for Reimbursable Expenses shall not exceed \$ _____, which is Architect's estimate of the maximum total cost of Reimbursable Expenses on the Project.

D. Asbestos

The language identified in Section 5.7.15 is is not applicable to this Project.

E. Section 8.2

Consistent with Section 8.2, the following insurance shall be maintained by the Architect in full force and effect during the entire period of performance of this Agreement, including any extensions, and shall be written on an "occurrence" basis, with specific limits set forth: Commercial general liability insurance, excluding coverage for motor vehicles, shall be in amounts not less than \$1,000,000 general aggregate; Personal and advertising injury aggregate, with a per occurrence limit of \$1,000,000; Automobile liability insurance covering motor vehicles shall be in an amount not less than \$1,000,000 combined single limit.

District hereby authorizes Architect to proceed with the work upon the terms described herein and in Master Agreement.

NAME OF FIRM

Dated: _____

(Architect)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Dated: _____

Gerardo Castillo
Chief Business Officer

Attachment One to Project Authorization

PROJECT SCHEDULE

ADD PROJECT SCHEDULE AS AN ATTACHMENT TO THIS DOCUMENT

Attachment Two to Project Authorization

HOURLY RATE / FEE SCHEDULE



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1b

Meeting Date: December 7, 2017

Subject: Approve Personnel Transactions 12/7/17

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Human Resource Services

Recommendation: Approve Personnel Transactions 12/7/17

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Safe, Emotionally Healthy and Engaged Students

Documents Attached:

1. Certificated Personnel Transactions Dated December 7, 2017
2. Classified Personnel Transactions Dated December 7, 2017

Estimated Time of Presentation: N/A

Submitted by: Cancy McArn, Chief Human Resources Officer

Approved by Jorge A. Aguilar, Superintendent

Attachment 1: CERTIFICATED 12/7/2017

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLY / RE-EMPLY							
YANG	AH	0	Counselor, Middle School	KIT CARSON INTL ACADEMY	11/20/2017	6/30/2018	EMPLOY PROB 11/20/17
BAZZELLE	DESTINEY	B	Inst Aid, Spec Ed	JOHN F. KENNEDY HIGH SCHOOL	11/15/2017	6/30/2018	EMPLOY PROB 11/15/17
VOGES	LAURA	B	Teacher, Elementary	ABRAHAM LINCOLN ELEMENTARY	11/8/2017	6/30/2018	EMPLOY PROB 11/8/17
RAGSTER	WILLIE	0	Teacher, High School	CAREER & TECHNICAL PREPARATION	10/30/2017	6/30/2018	EMPLOY PROB 10/30/17
BRADBURY	ANGELA	0	Teacher, Elementary	WOODBINE ELEMENTARY SCHOOL	10/18/2017	6/30/2018	EMPLOY PROB 10/18/17
PHANH	CINDY	B	Teacher, Elementary	ELDER CREEK ELEMENTARY SCHOOL	11/27/2017	6/30/2018	EMPLOY PROB 11/27/17
REYNOLDS	KATHRYN	B	Teacher, Middle School	CALIFORNIA MIDDLE SCHOOL	11/6/2017	6/30/2018	EMPLOY PROB 11/6/17
TONG	ANITA	B	Site Instruction Coordinator	PARKWAY ELEMENTARY SCHOOL	11/6/2017	6/30/2018	EMPLOY PROB 11/6/17
SHARPE	RHILDA	B	Principal, K-8 School	MARTIN L. KING JR ELEMENTARY	11/3/2017	6/30/2018	EMPLOY RTN FR RETIREMENT 11/31/17
RE-ASSIGN-STATUS CHANGE							
KUSHNER	JERRY	R	Teacher, High School	REASSIGNED/NEW TECH	7/1/2017	6/30/2018	EXT PERM 6/30/18
SHANNON	AMBER	Q	Teacher, High School	REASSIGNED/ROSEMONT	8/31/2017	1/28/2018	EXT PROB 12/1/17-1/28/18
HUANG	QIANRU	Q	Teacher, Elementary	REASSIGNED/WILLIAM LAND	8/31/2017	6/30/2018	EXT PROB
WALKER	TRAVIS	R	Teacher, High School	REASSIGNED/CAPITAL CITY	8/31/2017	6/30/2018	EXT PROB1 LTA (A) TO 6/30/18
PEASE	IYUJANNA	B	Assistant P rincipal, High Sch	C. K. McCLATCHY HIGH SCHOOL	10/23/2017	6/30/2018	REA/STCHG 10/23/17
LAMBERT	DENISE	A	Prncpl, New Innovative Sm HS	THE MET	10/2/2017	6/30/2018	REA/STCHG 10/2/17
YANG	PAJAI	B	Teacher, Elementary	ELDER CREEK ELEMENTARY SCHOOL	9/6/2017	6/30/2018	STCHG/SAL SCH CHG 9/6/17
LEAVES							
ANDORF	DEBORAH	A	Teacher, Elementary	WILLIAM LAND ELEMENTARY	8/31/2017	11/24/2017	LOA (PD) FMLA/CFRA 8/31-11/24/17
MAYER	KAREN	A	Teacher, Elementary Spec Subj	H.W. HARKNESS ELEMENTARY	8/31/2017	11/6/2017	LOA (PD) FMLA/CFRA/HE 8/31-11/6/17
MAYER	KAREN	A	Teacher, Elementary Spec Subj	JOHN CABRILLO ELEMENTARY	8/31/2017	11/6/2017	LOA (PD) FMLA/CFRA/HE 8/31-11/6/17
MOJA	SI	A	Teacher, Elementary	TAHOE ELEMENTARY SCHOOL	1/21/2018	3/23/2018	LOA (PD) FMLA/CFRA BB 1/21/18-3/23/18
FAJARDO	AARON	A	Teacher, Spec Ed	SUTTER MIDDLE SCHOOL	11/30/2017	12/15/2017	LOA (PD) FMLA/CFRA/BABY 11/30-12/15/17
JONES	BRENT	B	Teacher, High School	LUTHER BURBANK HIGH SCHOOL	12/8/2017	12/22/2017	LOA (PD) FMLA/CFRA/BABY 12/8-22/17
CLAPPER	PEGGIE	A	Teacher, Middle School	ALBERT EINSTEIN MIDDLE SCHOOL	11/1/2017	12/27/2017	LOA (PD) FMLA/CFRA/HE 11/1-12/27/17
MOJA	SI	A	Teacher, Elementary	TAHOE ELEMENTARY SCHOOL	11/27/2017	1/20/2018	LOA (PD) PDL/HE 11/27/17-1/20/18
GONSALVES	ELLIOT	A	Teacher, High School	JOHN F. KENNEDY HIGH SCHOOL	11/16/2017	11/16/2017	LOA ADMIN (PD) 11/16/17
COPPOS ARNOLD	NICHOLETTE	B	Teacher, Elementary	HUBERT H BANCROFT ELEMENTARY	11/9/2017	12/18/2017	LOA EXT (PD) PDL/HE 11/9-12/18/17
FEAGINS	CHAR	A	Teacher, Elementary	WOODBINE ELEMENTARY SCHOOL	10/3/2017	12/22/2017	LOA EXT FMLA/CFRA (PD) 10/3/17-12/22/17
MAC PHAIL	CHRISTOPHER	R	Teacher, High School	REASSIGNED	7/1/2017	6/30/2018	LOA EXT 12/1/17-6/30/18
KOSAKOWSKI	CRISTINA	B	School Social Worker	INTEGRATED COMMUNITY SERVICES	11/27/2017	1/7/2018	LOA HE (PD) 11/27/17-1/8/18
MARTINEZ	MALIKA	0	Teacher, Elementary	JOHN D SLOAT BASIC ELEMENTARY	12/26/2017	2/6/2018	LOA HE (PD) 12/26/17-2/6/18
ANDORF	JESSICA	A	School Social Worker	INTEGRATED COMMUNITY SERVICES	11/27/2017	6/30/2018	LOA HE (PD) 11/27/17-1/12/18
VANG	DEBORAH	A	Teacher, Elementary	WILLIAM LAND ELEMENTARY	11/25/2017	6/30/2018	LOA RTN (PD) 11/25/17
NORRIS	NANCY	C	Teacher, Elementary	WILLIAM LAND ELEMENTARY	11/6/2017	6/30/2018	LOA RTN (PD) 11/6/17
MAYER	CLAIRE	A	Teacher, Middle School	SUTTER MIDDLE SCHOOL	11/2/2017	6/30/2018	LOA RTN (PD) FMLA/CFRA/BABY, 11/2/17
QUIGLEY	KAREN	A	Teacher, Elementary Spec Subj	H.W. HARKNESS ELEMENTARY	11/7/2017	6/30/2018	LOA RTN (PD) HE 11/7/17
KOSAKOWSKI	STEPHANIE	A	Teacher, Resource, Special Ed.	ROSEMONT HIGH SCHOOL	11/13/2017	6/30/2018	LOA RTN (PD) PDL/HE, 11/13/17
AQUINO	CRISTINA	B	School Social Worker	INTEGRATED COMMUNITY SERVICES	1/8/2018	6/30/2018	LOA RTN 1/8/18
GONSALVES	DIANNE	B	School Nurse	HEALTH SERVICES	10/13/2017	6/30/2018	LOA RTN 10/13/17
PRIESTLEY	ELLIOT	A	Teacher, High School	JOHN F. KENNEDY HIGH SCHOOL	11/17/2017	6/30/2018	LOA RTN 11/17/17
ROBERT	ROBERT	A	Teacher, Middle School	SAM BRANNAN MIDDLE SCHOOL	12/1/2017	6/30/2018	LOA RTN (PD) 12/1/17
SEPARTE / RESIGN / RETIRE							
PANGELINAN JR.	PETE	B	Teacher, Resource, Special Ed.	C. K. McCLATCHY HIGH SCHOOL	8/31/2017	11/29/2017	SEP/RESIGN 11/29/17
PEACOCK	MICHELLE	C	Teacher, Resource, Special Ed.	JOHN H. STILL - K-8	7/1/2016	6/30/2017	SEP/RETIRED 6/16/17

Attachment 2: CLASSIFIED 12/7/2017

NameLast	NameFirst	JobPerm	JobClass	PrimsSite	BegDate	EndDate	Comment
EMPLY / RE-EMPLY							
CHEATHAM	BRENDA	B	Customer Service Specialist	HUMAN RESOURCE SERVICES	7/31/2017	6/30/2018	AMEND EMPLOY PROB 1 TO 7/31/17
CONTRERAS	VICTORIA	B	Inst Aid, Spec Ed	C. K. McClatchy High School	10/25/2017	6/30/2018	EMPLOY PROB 10/25/17
DUNN	KYRA	B	Inst Aid, Spec Ed	C. K. McClatchy High School	11/13/2017	6/30/2018	EMPLOY PROB 11/13/17
HARRISON	ADRIANNA	B	Inst Aid, Spec Ed	C. K. McClatchy High School	11/14/2017	6/30/2018	EMPLOY PROB 11/14/17
AGUILAR	MELINDA	B	Instructional Aide	PETER BURNETT ELEMENTARY	10/30/2017	6/30/2018	EMPLOY PROB 10/30/17
HARRISON	TAMARA	B	Instructional Aide	PETER BURNETT ELEMENTARY	10/30/2017	6/30/2018	EMPLOY PROB 10/30/17
FLANAGAN	TAGUORIA	B	Inst Aid, Spec Ed	SPECIAL EDUCATION DEPARTMENT	11/13/2017	6/30/2018	EMPLOY PROB 11/13/17
GUTSU	ANNA	B	Inst Aid, Spec Ed	HEALTH PROFESSIONS HIGH SCHOOL	11/27/2017	6/30/2018	EMPLOY PROB 11/27/17
MORRIS	CARLOS	B	Locksmith	FACILITIES MAINTENANCE	11/7/2017	6/30/2018	EMPLOY PROB 11/7/17
SANCHEZ	NANCY	B	Inst Aid, Spec Ed	BG CHACON ACADEMY	11/9/2017	6/30/2018	EMPLOY PROB 11/9/17
SANCHEZ	NANCY	B	Inst Aid, Spec Ed	BOWLING GREEN ELEMENTARY	11/9/2017	6/30/2018	EMPLOY PROB 11/9/17
REINHARDT	SARAH	B	Inst Aid, Spec Ed	SEQUOIA ELEMENTARY SCHOOL	10/26/2017	6/30/2018	EMPLOY PROB 10/26/17
KAUR	OPINDER VEER	B	Inst Aid, Spec Ed	ISADOR COHEN ELEMENTARY SCHOOL	10/30/2017	6/30/2018	EMPLOY PROB 10/30/17
SUNAGAWA	IZUMI	B	IEP Desig Inst Para-Sp Ed	SPECIAL EDUCATION DEPARTMENT	10/30/2017	6/30/2018	EMPLOY PROB 10/30/17
MORRICAL	LUCINDA	B	Inst Aid, Spec Ed	HUBERT H BANCROFT ELEMENTARY	11/13/2017	6/30/2018	EMPLOY PROB 11/13/17
BARRON	JAYLAN	B	IEP Desig Inst Para-Sp Ed	SPECIAL EDUCATION DEPARTMENT	11/14/2017	6/30/2018	EMPLOY PROB 11/14/17
MORALES	LILLIAN	B	Inst Aid, Spec Ed	ABRAHAM LINCOLN ELEMENTARY	11/16/2017	6/30/2018	EMPLOY PROB 11/16/17
BELL	JOSEPH	B	Facilities Maint Laborer II	FACILITIES MAINTENANCE	11/6/2017	6/30/2018	EMPLOY PROB 11/6/17
SANDERS	NICOLE	B	Inst Aid, Spec Ed	SUTTER MIDDLE SCHOOL	11/9/2017	6/30/2018	EMPLOY PROB 11/9/17
CLARK	ASHLEY	B	Spec II, Youth Development	YOUTH DEVELOPMENT	10/26/2017	6/30/2018	EMPLOY PROB 10/26/17
BASSETT	EMILY	B	Instructional Aide	WEST CAMPUS	10/30/2017	6/30/2018	EMPLOY PROB 10/30/17
BRIAN	BRIAN	B	Campus Monitor	JOHN F. KENNEDY HIGH SCHOOL	10/30/2017	6/30/2018	EMPLOY PROB 10/30/17
SANCHEZ NARANJO	NANCY	B	Instructional Aide	JOHN H. STILL - K-8	10/30/2017	6/30/2018	EMPLOY PROB 10/30/17
VANG	MELANIE	B	Teacher Assistant, Bilingual	JOHN H. STILL - K-8	11/13/2017	6/30/2018	EMPLOY PROB 11/13/17
ZANZE	SAVANNAH	B	Clerk II	CALIFORNIA MIDDLE SCHOOL	11/14/2017	6/30/2018	EMPLOY PROB 11/14/17
ORIVAYONG	MANIDA	B	Clerk I	EARL WARREN ELEMENTARY SCHOOL	11/2/2017	6/30/2018	EMPLOY PROB 11/2/17
GONZALES FRED	JUANITA	B	Walking Attendant	PACIFIC ELEMENTARY SCHOOL	8/31/2017	6/30/2018	EMPLOY PROB 8/31/17
VASQUEZ-ROSALES	ZOLA	B	Inst Aide Child Dev	CHILD DEVELOPMENT PROGRAMS	11/15/2017	6/30/2018	REEMPL 11/15/17
EXTEND							
HENDERSON	ONRICKA	A	Campus Monitor	REASSIGNED	7/1/2017	6/30/2018	EXTEND LTA 6/30/18
HUANG	RENPING	R	Teacher Assistant, Bilingual	WILLIAM LAND ELEMENTARY	12/1/2017	6/30/2018	EXTEND PERM LTA (B) TO 6/30/18
LEAVES							
MOUA	KIA	A	Certified Occup Therapy Asst	SPECIAL EDUCATION DEPARTMENT	10/23/2017	6/30/2018	AMEND/CANCEL LOA (UNPD) FMLA/CFRA, 10/23-12/22/17
STERN-LAUN	JANET	A	Warehouse Records Clerk	DISTRIBUTION SERVICES	11/25/2017	1/10/2018	LOA (PD) FMLA/CFRAHE 11/25-11/10/18
VANG	CRYSTAL	A	Office Tchncn II	SPECIAL EDUCATION DEPARTMENT	10/17/2017	12/4/2017	LOA (PD) FMLA/CFRAHE 10/17-12/4/17
CREER JACKSON	PARIS	A	IEP Desig Inst Para-Sp Ed	SPECIAL EDUCATION DEPARTMENT	11/6/2017	2/7/2018	LOA (PD) HE 11/6-2/7/18
GARCIA	AMANDA	A	Child Care Attendant, Child Dev	CHILD DEVELOPMENT PROGRAMS	11/7/2017	1/4/2018	LOA (PD) PDL/HE 11/17-1/4/18
GARCIA	MARIA	A	Instructional Aide	A.WARREN McCLASKEY ADULT	10/30/2017	1/8/2018	LOA (PD) FMLA/CFRAHEALTH 10/30-1/8/18
BURNS	JASON	A	Warehouse Worker	DISTRIBUTION SERVICES	11/29/2017	11/30/2017	LOA (UNPD) FMLA/CFRA 11/29-12/18/17
FLORES	ANNEMARIE	B	School Office Manager II	JOHN H. STILL - K-8	11/7/2017	6/30/2018	LOA ADMIN PD 11/7/17-6/30/18
BAN	CHRISTI	A	Bus Driver	TRANSPORTATION SERVICES	10/13/2017	10/19/2017	LOA ADMIN (UNPD) 10/13/17-10/19/17
EVANS	TANESHIA	A	Buyer II	PURCHASING SERVICES	11/1/2017	11/24/2017	LOA EXT (PD) HE 11/1-11/24/17
SESTITO	RONALD	A	School Plant Ops Mngr I	LEATAATA FLOYD ELEMENTARY	11/2/2017	11/30/2017	LOA EXT (PD) FMLA/CFRAHEALTH 11/2-11/30/17
BROADBENT	MISTY	B	Bus Driver	TRANSPORTATION SERVICES	10/16/2017	1/6/2018	LOA FMLA/CFRA (UNPD) 10/16/17-1/6/18
GUTTERREZ	DONNA	A	Fd Sv Asst III	NUTRITION SERVICES DEPARTMENT	10/19/2017	2/4/2018	LOA HE (PD) 10/19/17-2/4/18
SESSIONS	LATASHA	A	Campus Monitor	C. K. McClatchy High School	11/14/2017	6/30/2018	LOA (PD) ADMIN 11/14-6/30/18
IOBAL	SHEENA	B	Assessment Technician	RESEARCH & EVALUATION SERVICES	10/6/2017	6/30/2018	LOA RTN (PD) FMLA/CFRA 10/6/17
ADAMS	SHANNON	A	Inst Aid, Spec Ed	SPECIAL EDUCATION DEPARTMENT	11/13/2017	6/30/2018	LOA RTN (PD) FMLA/CFRA/BABY, 11/13/17
CARLEY	KOY	B	Office Tchncn III	KIT CARSON INTL ACADEMY	11/16/2017	6/30/2018	LOA RTN (PD) FMLA/CFRA/HE, 11/16/17
SPILLER	EDIE	B	Inst Aid, Spec Ed	SEQUOIA ELEMENTARY SCHOOL	11/12/2017	2/28/2018	LOA RTN (PD) PDL/HE, 11/12/17
SPILLER	EDIE	B	Inst Aid, Spec Ed	SEQUOIA ELEMENTARY SCHOOL	3/1/2018	6/30/2018	LOA RTN (PD) PDL/HE, 11/12/17
BAN	CHRISTI	A	Bus Driver	TRANSPORTATION SERVICES	7/1/2017	10/12/2017	LOA RTN 10/12/17
BAN	CHRISTI	A	Bus Driver	TRANSPORTATION SERVICES	11/16/2017	11/16/2017	LOA RTN 10/20/17
BAN	CHRISTI	A	Bus Driver	TRANSPORTATION SERVICES	11/17/2017	6/30/2018	LOA RTN 10/20/17
WHITE	LORNE	B	School Plant Ops Mngr I	HEALTH PROFESSIONS HIGH SCHOOL	11/6/2017	6/30/2018	LOA (PD) ADMIN 11/6-6/30/18

O=Zero Yr Probationary; A=Permanent; B=First Yr Probationary; C=Second Yr Probationary; E=Temp Contract; L=Long Term Temp; J=Short Term Temp; Q=Limited Term Assignment-Evaluated; R=Limited Term Assignment-Not Evaluated

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
RE-ASSIGN / STATUS CHANGE							
CONSTANCE	ALEX	B	HVAC Technician	FACILITIES MAINTENANCE	10/30/2017	6/30/2018	REA FR ENGINEER, 10/30/17
BLUMBERG	MARITZA	B	Pers Tech II	HUMAN RESOURCE SERVICES	11/15/2017	6/30/2018	REA FR PT I, 11/15/17
WORTHY	SHBRON	B	Facilities Maint Laborer I	FACILITIES MAINTENANCE	11/1/2017	6/30/2018	REA FR BUS DRIVER 11/1/17
VASQUEZ	ENEDINA	A	Carpet/Floor Maint Worker	BUILDINGS & GROUNDS/OPERATIONS	11/6/2017	6/30/2018	REA FR CUSTODIAN, 11/6/17
HANNIGAN	LYNZEY	B	Facilities Maint Laborer I	FACILITIES MAINTENANCE	10/30/2017	6/30/2018	REA FR PLANT MGR 10/30/17
LOPEZ	MARIA	Q	Mngnr II Community Engagement	COMMUNICATIONS OFFICE	9/18/2017	6/30/2018	REA/EXT LTA, 9/18/17-6/30/18
CAMPOS-GARCIA	MARISOL	B	Campus Monitor	HIRAM W. JOHNSON HIGH SCHOOL	11/13/2017	5/31/2018	REA/STCHG/TR 11/13/17
STONIER	TERRI	A	Health Services Clerk	HEALTH SERVICES	7/1/2017	6/30/2018	REA/WVG CHG 7/1/17
LEVINGSTON	TERRANCE	B	Bus Driver	TRANSPORTATION SERVICES	11/9/2017	6/30/2018	ST CHG 11/9/17
HERMANDEZ	JUVENAL	B	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	6/30/2018	STCHG 11/14/17
JARDINE	SHERYL	A	Bus Driver	TRANSPORTATION SERVICES	11/6/2017	11/13/2017	STCHG 11/6/17
LEWIRE	AARON	B	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	6/30/2018	STCHG 11/14/17
CAMPBELL	TANGIE	B	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	12/31/2017	STCHG 11/14/17
CIRSTEA	ELENA	B	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	12/31/2017	STCHG 11/14/17
JARDINE	SHERYL	A	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	6/30/2018	STCHG 11/14/17
KOHLER	ADAM	B	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	1/31/2018	STCHG 11/14/17
GRAY	DORIS	B	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	6/30/2018	STCHG 11/14/17
LUC	DAT	A	Bus Driver	TRANSPORTATION SERVICES	10/2/2017	6/30/2018	STCHG 10/2/17
FARIAS	ANABEL	A	Bus Driver	TRANSPORTATION SERVICES	11/1/2017	6/30/2018	STCHG 11/1/07
KNIGHT	STEVEN	A	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	4/30/2018	STCHG 11/14/17
LA	DAVIS	A	Bus Driver	TRANSPORTATION SERVICES	9/29/2017	6/30/2018	STCHG 9/29/17
HERMANDEZ	JOSEPH	A	Bus Driver	TRANSPORTATION SERVICES	11/9/2017	6/30/2018	STCHG 11/9/17
HOWARD	KIMBERLY	A	Inst Aid, Spec Ed	ETHEL I. BAKER ELEMENTARY	11/27/2017	6/30/2018	STCHG FR .3125TR FR PACIFIC 11/27/17
FEICKERT	TRACY	B	Office Tchncn III	SUTTER MIDDLE SCHOOL	11/1/2017	6/30/2018	STCHG FR .875 TO 1.0, 11/1/17
MOHR	SHANE	A	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	11/30/2017	STCHG FR 0.625 11/14/17
NIAZI	IKRAMMUDDIN	B	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	6/30/2018	STCHG FR 0.625 11/14/17
LINDA	RAVEN	B	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	1/31/2018	STCHG FR 0.625 11/14/17
TROTTER	REGINALD	B	Bus Driver	TRANSPORTATION SERVICES	11/9/2017	4/30/2018	STCHG FR 0.625 11/9/17
MANNING II	DIOSCELINA	A	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	6/30/2018	STCHG FR 0.78125 11/14/17
SAMUDIO	TRISHA	B	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	4/30/2018	STCHG FR 0.8125 11/14/17
WHITTEN	ADAM	A	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	6/30/2018	STCHG FR 0.8125 11/14/17
WHITE	ADAM	B	Bus Driver	TRANSPORTATION SERVICES	11/14/2017	6/30/2018	STCHGFR 0.625 11/14/17
SEPARTE / RESIGN / RETIRE							
NICHOLSON	CORTLAND	B	Site Cmprtr Supt Tech I	INFORMATION SERVICES	3/1/2018	3/30/2018	SEP 39MO RR 3/30/18
MARSANGO	MATTHEW	B	Inst Aid, Spec Ed	HIRAM W. JOHNSON HIGH SCHOOL	10/26/2017	11/24/2017	SEP/RESIGNED 11/24/17
KUMAR	SAKUNTLA	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	7/1/2017	11/9/2017	SEP/RESIGNED 11/9/17
VALERIO	MARIE	A	Registrar	NEW TECH	7/1/2017	12/15/2017	SEP/RETIRE RV 12/15/17
PATTEN	PAMELA	A	Inst Aid, Spec Ed	GOLDEN EMPIRE ELEMENTARY	7/1/2017	12/24/2017	SEP/RETIRE 12/24/17
REMUND	RICHARD	A	Supervisor I, Operations	BUILDINGS & GROUNDS/OPERATIONS	7/1/2017	12/29/2017	SEP/RETIRE 12/29/17
BALBRERA	HILDA	A	Employment Coach SpEd	SPECIAL EDUCATION DEPARTMENT	7/1/2017	12/30/2017	SEP/RETIRE 12/30/17
MARTYN	CAROL	A	Special Ed Applications Spoist	SPECIAL EDUCATION DEPARTMENT	7/1/2017	12/30/2017	SEP/RETIRE 12/30/17
REAMES	CATHERINE	A	Medi-Cal Pgm Billing Spec	SPECIAL EDUCATION DEPARTMENT	7/1/2017	12/30/2017	SEP/RETIRE 12/30/17
WEBER	PETER	A	Facilities Maint Laborer I	FACILITIES MAINTENANCE	7/1/2017	12/30/2017	SEP/RETIRE 12/30/17
EAKLE	CRAIG	A	Facilities Maint Laborer I	FACILITIES MAINTENANCE	7/1/2017	12/31/2017	SEP/RETIRE 12/31/17
BERNARDINO	LETICIA	B	Child Care Attendant, Child Dev	CHILD DEVELOPMENT PROGRAMS	8/31/2017	11/7/2017	SEP/TERM 11/7/17
AYALA	ELIZABETH	R	Campus Monitor	REASSIGNED	7/1/2017	11/9/2017	SEP/TERM 11/9/17
RIVERA	ERIN	B	Fd Sv Asst I	NUTRITION SERVICES DEPARTMENT	7/1/2017	11/17/2017	SEP/TERM PR 11/17/17



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1c

Meeting Date: December 7, 2017

Subject: Superintendent Salary Schedule

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Human Resource Services

Recommendation: Approve the Superintendent salary schedule to reflect his current salary.

Background/Rationale: As permitted by law, at the start of his employment the Superintendent opted to remain a member of CalPERS for retirement benefit purposes. Consistent with Government Code sections 20160 and 20636(b)(1) and the California Code of Regulations, Title 2, section 570.5, the District is required to adopt a publicly available salary schedule for positions within that retirement system. This salary schedule reflects the Superintendent's salary for the 2017-18 school year as stated in his employment agreement.

Financial Considerations: None

LCAP Goal(s): Safe, Clean and Healthy Schools

Documents Attached:

1. Salary Schedule

Estimated Time of Presentation: N/A

Submitted by: Cancy McArn, Chief Human Resources Officer

Approved by: Jorge A. Aguilar, Superintendent

**Sacramento City Unified School District
 Superintendent Salary Schedule
 For 2017-2018**

Position	STEP 1 2017-2018
Superintendent	\$295,000*

*Subject to 3.5% increase for future years pursuant to terms of the contract and Board approval.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1d

Meeting Date: December 7, 2017

Subject: Approve Minutes of the November 16, 2017 Board of Education Meeting

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Superintendent's Office

Recommendation: Approve Minutes of the November 16, 2017, Board of Education Meeting.

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Minutes of the November 16, 2017, Board of Education Regular Meeting

Estimated Time of Presentation: N/A

Submitted by: Jorge A. Aguilar, Superintendent

Approved by: N/A



Putting
Children
First

Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

Jay Hansen, President, (Trustee Area 1)
Jessie Ryan, Vice President, (Trustee Area 7)
Darrel Woo, Second Vice President, (Trustee Area 6)
Ellen Cochrane, (Trustee Area 2)
Christina Pritchett, (Trustee Area 3)
Michael Minnick, (Trustee Area 4)
Mai Vang, (Trustee Area 5)
Sarah Nguyen, Student Member

Thursday, November 16, 2017

4:30 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

Community Conference Rooms

5735 47th Avenue

Sacramento, CA 95824

Minutes

2017/18-9

Allotted Time

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

Meeting called to order at 4:45 p.m.

Present:

President Hansen
Member Cochrane
Member Minnick
Member Vang

Members absent

Vice President Ryan
2nd Vice President Woo
Member Pritchett

Quorum was reached.

2.0 ANNOUNCEMENT AND PUBLIC COMMENT REGARDING ITEMS TO BE DISCUSSED IN CLOSED SESSION

No public comment. Adjourned into closed session.

3.0 CLOSED SESSION

While the Brown Act creates broad public access rights to the meetings of the Board of Education, it also recognizes the legitimate need to conduct some of its meetings outside of the public eye. Closed session meetings are specifically defined and limited in scope. They primarily involve personnel issues, pending litigation, labor negotiations, and real property matters.

3.1 Government Code 54956.9 Conference with Legal Counsel – Anticipated Litigation:

- a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9
- b) Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9

- 3.2 *Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining CSA, SCTA, SEIU, Teamsters, UPE, Unrepresented Management*
- 3.3 *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Reassignment*
- 3.4 *Education Code Section 35146 – The Board will hear staff recommendations on the following student expulsions:*
 - a) *Expulsion #1, 2017-18*
 - b) *Expulsion #2, 2017-18*
 - c) *Expulsion #3, 2017-18*
 - d) *Expulsion #4, 2017-18*
 - e) *Expulsion #5, 2017-18*
 - f) *Expulsion #6, 2017-18*
 - g) *Expulsion #7, 2017-18*
 - h) *Expulsion #8, 2017-18*
 - i) *Expulsion #9, 2017-18*

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

All Board members present.

- 4.1 *Broadcast Statement (Student Member Nguyen)*
- 4.2 *The Pledge of Allegiance was led by Malissia Bordeaux a 12th grade student at John F. Kennedy High School. 2nd Vice President Woo presented her with a certificate of appreciation.*

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

None

6.0 AGENDA ADOPTION

Amendment to agenda. Pulling item 10.1 Approve AB 1200 Disclosure of Cost of the Tentative Agreement with Sacramento City Teachers Association (SCTA), Approval of the Tentative Agreement and moving to the December 7th Board meeting.

2nd Vice President Woo, Motion to approve with amendment
 Vice President Ryan, 2nd
 Board Unanimous

7.0 SPECIAL PRESENTATION

- 7.1 *Approve Resolution No. 2973 in Recognition of National Adoption Month, November 2017 (Jessie Ryan)*

Vice President Ryan called up Renee Webster-Hawkins and her wife, Barbara along with their two adopted sons before reading the resolution to honor their family on adoption. President Ryan also read a statement from Christie Wells-Artman who was also invited to be honored but could not attend due to her celebrating her own adoption day of her daughter. Vice President Ryan concluded the presentation by reading the resolution and presenting the Webster-Hawkins family with a resolution plaque.

8.0 PUBLIC COMMENT

15 minutes

Members of the public may address the Board on non-agenda items that are within the subject matter jurisdiction of the Board. Please fill out a yellow card available at the entrance. Speakers may be called in the order that requests are received, or grouped by subject area. We ask that comments are limited to two (2) minutes with no more than 15 minutes per single topic so that as many people as possible may be heard. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to district staff or calendar the issue for future discussion.

1. Anthony "Tony" Solina
2. Terrence Gladney
3. Nikki Milevsky
4. Darren Hughs
5. Doug Fischer
6. Kris Rogers
7. Faith Galati

9.0 PUBLIC HEARING

9.1 Public Hearing on the Initial Charter Petition for Success Skills, Inc.: NorCal Trade and Tech (Jack Kraemer)

Jack Kraemer, Charter Oversight Director, presented along with Mike Brunelle, Jacob Walker and Bernice Osegura representing Success Skills, Inc.: NorCal Trade and Tech.

Public Comment:

Erica Kashiri
Tiffani Fink

Board Comments:

Member Pritchett thanks the petitioners. There is a great need for adult programs especially in the desired area. President Hansen indicates this is an exciting proposal. Prop 39 process has to be done.

10.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

10.1 Approve AB 1200 Disclosure of Cost of the Tentative Agreement with Sacramento City Teachers Association (SCTA), Approval of the Tentative Agreement (Cancy McArn and Gerardo Castillo)

This item has been pulled and moved to the December 7th Board meeting.

Motion made by Member Pritchett to switch items 10.2 and 10.3 on the agenda. 2nd Vice President Woo, 2nd the motion, Board unanimous.

10.2 Approval of the Project Labor Agreement (Cathy Allen)

This item was moved to 10.3.

Cathy Allen, Chief Operations Officer, presented.

Public Comment:

Dan Cardozo
Rigoberto Lopez
Kevin Brown
Mitchell Newman
Richard Markuson

Noah Painter
Eric Christen
Kevin Ferreira
Cherie Cabral

Board Comments:

2nd Vice President Woo regarding *17.1 Staff recommends a renewal period of two years*, what would midterm review constitute? Cathy Allen answers, working with contractors to collect data.

Member Pritchett, as chair of Facilities, has been working diligently. Wants to thank facilities staff and building trades for hours of work. No problem with keeping *1.9 The District, may at its discretion, with Board approval, exempt a Project if the District believes it is in the best interest of the District to do so* with Board approval standing out. 17.1 would like to change from two years to four. Would like to see the District's CTE program grow at all schools not just 9-10 students from Rosemont and Luther Burbank.

Vice President Ryan if we go with 4 years vs. 2 years would like to have midterm assessment. Would also like annual report with review to Board listing number of students served, number of workers, total cost to District, total cost consumed by Building and Trade.

Member Minnick thanks Vice President Ryan's comments. Have some of the same concerns. Comfortable moving forward with amendments discussed by colleagues.

President Hansen looking at staff's proposal that the unions pay 50% thinks that Sac City should continue to pay the cost that we are currently paying now. Would like to see report back after the first year to see what costs are with the new commitment we have made with our teacher union partners about CTE being a priority in our district. Doesn't think it's necessary to impose a 50/50 cost share when we don't even know what the costs are. Cathy Allen wants clarification of Vice President Ryan's local workforce piece. President Hansen, the workforce piece does it say percentage of workers that have to come from the area or does it just say a preference. Cathy Allen answers it's a goal. President Hansen responds if it's just a goal, then it's an admirable goal.

Member Pritchett understands it's a goal and understands Vice President Ryan's concern with it but is curious about the project meetings that are supposed to occur in regard to each project which are happening. Feels this goal can be worked on more by those meetings taking place.

Vice President Ryan is suggesting the language for this goal, in the best interest of both parties, is to use resources in the local area in construction of a project. Local area shall be defined as the areas within the boundaries of the District, the city of Sacramento, Sacramento County, you would strike out adjacent Sacramento County, Yolo, Solano, Sutter, Placer, El Dorado, Amador, San Joaquin and Contra Costa.

President Hansen motion to approve with amendments

2nd Vice President Woo, 2nd

Board Unanimous

10.3 Allocation of \$7.5 Million towards the High Schools' Athletic Field Renovations (Cathy Allen)

This item has been moved to 10.2.

Presentation given by Cathy Allen, Chief Operations Officer.

Public Comment:

Terrence Gladney
Maria Haro Sullivan
Kevin Renteria Cisneros
Jillian Rogers
Edward Camargo
Alex Dupaty
Gary Byrdsows

Will Thames
Serena Rainer
Bruce Tran

Board Comments:

Member Pritchett as a chair member on the Facilities Committee along with Vice President Ryan and Member Minnick, they worked countless hours on where the allocation was most needed. They visited sites, walked fields and saw firsthand the issues.

Member Cochrane thanks the committed. Would like a roll call vote. Asked to pause and look around the room at everyone representing Hiram Johnson. This school, these students have tenacity. Urges everyone to vote yet. Proud to be Hiram Johnson's Board rep.

Vice President Ryan, this has been a long journey. Grateful to Facilities chair and committed. This is an incredible investment that is long overdue. The power of youth voice has made this happen tonight.

Member Minnick indicates this is a testament to the power of student voice. Proud of Hiram Johnson students for voicing their needs. Appreciates Luther Burbank coaches and Crocker/Riverside student who came up to make a public comment. Is aware there are many needs, not just in high schools.

President Hansen has learned patience is a virtue. Our district is moving strongly in a positive direction.

Member Pritchett, Motion to approve

Member Vang, 2nd

Roll Call Vote

Member Cochrane – Yes

Member Minnick – Yes

Member Vang – Yes

Member Pritchett – Yes

2nd Vice President Woo – Yes

President Hansen – Yes

Vice President Ryan – Yes

With a unanimous vote of 7-0 this item is approved.

*10.4 Local Control and Accountability Plan (LCAP) Update: California School Dashboard
Local Indicators (Vincent Harris and Cathy Morrison)*

Presentation given by Vincent Harris, Continuous Improvement and Accountability Officer; Iris Taylor, Chief Academic Officer; and Cathy Morrison, LCAP/SPSA Coordinator.

Public Comment:

Liz Guillen

Toni Tinker

Board Comments:

Vice President Ryan appreciates staff and Superintendent's work. It's incredibly encouraging to see Sac City Unified move away from a compliance mindset to instead look at real theory of action that is focused on integrated systems change. How we communicate to families is important.

Superintendent Aguilar, we should be responsive and schedule meetings with partner organizations to further discuss our plans.

This is an information item. No action necessary.

10.5 Consider Resolution No. 2968 and 2969: Initial Charter Petition for Amethod Public Schools: Sonia Sotomayor Charter Elementary (Jack Kraemer and Jorge Lopez, Lead Petitioner)

Presentation led by Jack Kraemer, Charter Oversight Director and Ed Sklar, Lozano Smith Counsel, along with Jorge Lopez, Rocio Gonzalez, Counsel Representation (name not audible) Pete Cordero, and Jasmine Vance representing the petitioning charter.

Jorge Lopez apologizes for a “misinformed” email that went out.

Public Comment:

Nisha Turturici

Luis Felipe Ferraz

Lanie Jewell

Nikki Milevsky

David Banuelos

Grant Keeney

Board Comments:

Member Pritchett has a lot of concerns regarding the findings. Wants to know how they came up with the name for the school. What process took place and how did you get approval to use the name? Jorge Lopez answers they tried to find impactful heroes to develop school pride, kid pride and community pride. Sonia Sotomayor stood out being the fact that she is the first Latina Supreme Court Justice. They wrote her seeking to name school after her. Left it at that. They did not receive a response letter. Member Pritchett takes it there is a process to naming a school. Mr. Lopez answers he takes it they are public figures. Member Pritchett continues she is a supporter for school choice for programs we can't offer however does not see anything being offered that is different than what our district already has. Doesn't feel like this is a sound program for the community. Received an email from a former administrator of the Richmond charter with some alarming accusations. Would you like to respond to that? Mr. Lopez, they are allegations from a disgruntled employee, given the fact that it is a personnel matter, cannot go into detail. He can say they take every allegation serious and they are going to investigate. He stands firm and is confident that they are allegations. Member Pritchett wants to address the letter emailed out by Mr. Banuelos. The letter was very concerning. Wants to know how Mr. Banuelos got ahold of the list from the It Takes a Lincoln Village Community Association to send the letter out to that group? Mr. Lopez does not know, asks Mr. Banuelos to come up so he can address the question. Mr. Banuelos answers he has been attending community meetings, participating in events and being part of the community for the last three months. Member Pritchett is concerned about the integrity of the staff that has been hired. What kind of people are you going to have in the classrooms, running the school? Appreciates apology but the public slander that went into this email on our students, our schools and our Board of Education was unheard of. Cannot believe what she read.

Member Cochrane requests a roll call vote. Stands by comments previously made. Supports our Superintendent and our schools. Urges a no vote. Interested in email list David Banuelos came up with. Asks Mr. Banuelos if he lives in neighborhood? Mr. Banuelos answers “no”. Does he live in Sacramento? Mr. Banuelos “yes”. Member Cochrane asks if he attended these meetings and got to know people just to let them know about their school and his hopes and aspirations? Mr. Banuelos answers, part of his role was to engage with the community at large. Member Cochrane asks how many people did he send the email to? Mr. Banuelos answers a little over 30, 32 people. Majority of which had expressed interest in receiving these emails, blind copied, because they did not want to be seen receiving emails. Member Cochrane asks how email addresses were collected. Mr. Banuelos answers by attending meetings. Most were given to him personally, some he cut and paste from an email “blast” that went out.

Member Minnick has a couple of questions. Wants to know number of qualified credentialed teachers. The other is about the signatures, the fact that the same signatures are being used for the both petitions. [Petition for Amethod Public Schools: Sacramento Charter Academy Middle School, next item]. Actually does not feel a need for a response. Has a statement, supporter of charter schools. Appreciates the innovation, the opportunities to do more for our kids. Appreciates the opportunity to address specific needs of our community. Struggled in reading the proposal, felt there was very little connection to our Sacramento community. The petition could have been submitted to any community in California.

Vice President Ryan would like Mr. Kraemer to specifically articulate his rationale under the petition not containing a reasonably comprehensive description of the charter's plan to achieve racial and ethnic balance. Mr. Kraemer answers, within both districts in which they currently have charter schools, Oakland Unified School District as well as West Contra Costa Unified School District there are imbalances most notably with African American students. In West Contra Costa thinks as a district they are in the high teens and in Oakland Unified perhaps in the mid-twenties for African Americans. On average for Amethod schools they are in the very low single digits. Vice President Ryan asks, since the question of special education students came up, what were your findings pertaining specific plans for meeting the needs of special education students? Mr. Kraemer answers that is really a matter of clarifying within the petition, we were very unsure whether they were looking to have the district serve as their SELPA or look to perhaps El Dorado County as their SELPA.

Motion to approve Resolution No. 2969 which indicates *adopt the final written findings of fact as its own to deny the Initial Charter Petition for Sonia Sotomayor Charter Elementary.*

Roll call vote

Vice President Ryan – Yes

Member Minnick – Yes

Member Vang – Yes

2nd Vice President Woo – Yes

Member Pritchett – Yes

Member Cochran – Yes

President Hansen – Absent

With a 6-0 vote, 1 absence, Resolution No. 2969 has been approved. Charter petition has been denied.

10.6 Consider Resolution No. 2970 or 2971: Initial Charter Petition for Amethod Public Schools: Sacramento Charter Academy Middle School (Jack Kraemer and Jorge Lopez, Lead Petitioner)

Presentation led by Jack Kraemer, Charter Oversight Director and Ed Sklar, Lozano Smith Counsel, along with Jorge Lopez, Rocio Gonzalez, Counsel Representation (name not audible) Pete Cordero, and Jasmine Vance representing the petitioning charter.

Mr. Lopez wants to say the statement of one email does not reflect the organization, does not reflect the staffing in the 24 years that they have been working in schools. Appreciates the diversity of schools in multiple locations to give families choice. Goal is to build relationships not kill relationships.

Public Comments:

None

Board Comments:

Member Pritchett there are traditional schools in the neighborhood that our children attend. Has concerns, feels like school is not a good fit for the Lincoln Village and Rancho Cordova area.

Member Cochran, Einstein is a wonderful school. There is a school in that area, a middle school, that serves the students well and can serve them well into the future. It is unfortunate about the email. When you have something like this happen it goes to character. Appreciates the response from Mr. Banuelos, who did the actions. It also forms a perception. Requests roll call vote.

Motion to approve Resolution No. 2971 which indicates *adopt the final written findings of fact as its own to deny the Initial Charter Petition for Sacramento Charter Academy Middle School.*

Roll call vote

Vice President Ryan – Yes

Member Minnick – Yes

Member Vang – Yes

2nd Vice President Woo – Yes

Member Pritchett – Yes

Member Cochran – Yes

President Hansen – Absent

With a 6-0 vote, 1 absence, Resolution No. 2971 has been approved. Charter petition has been denied.

11.0 CONSENT AGENDA

Generally routine items are approved by one motion without discussion. The Superintendent or a Board member may request an item be pulled from the consent agenda and voted upon separately.

11.1 Items Subject or Not Subject to Closed Session:

11.1a Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Gerardo Castillo)

11.1b Approve Personnel Transactions 11/16/17 (Cancy McArn)

11.1c Approve the Submission of a Credential Waiver Application to the California Commission on Teacher Credentialing for Eric Salcedo, ROTC Teacher; Vicki Hui, Teacher, Elementary, 6th Grade, BCLAD Cantonese; and Megan Rehfeld, Language, Speech and Hearing Specialist (Cancy McArn)

11.1d Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the Period of September 2017 and October 2017 (Gerardo Castillo)

11.1e Approve Resolution No. 2967: Regarding Board Stipends (Jay Hansen)

11.1f Approve C.K. McClatchy High School Field Trip to Gonzaga University, Spokane, Washington January 4-7, 2018 (Lisa Allen and Mary Hardin Young)

- 11.1g *Approve West Campus High School Field Trip to Phoenix, Arizona December 18 – 22, 2017 (Lisa Allen and Chad Sweitzer)*
- 11.1h *Approve Staff Recommendations for Expulsions#1 2017-18, #2 2017-18, #3 2017-18, #4 2017-18, #5 2017-18, #6 2017-18, #7 2017-18, #8 2017-18, and #9 2017-18 (Doug Huscher and Stephan Brown)*
- 11.1i *Approve Resolution No. 2972 Re: Appointment to LCAP Parent Advisory Committee (Jorge A. Aguilar and Cathy Morrison)*
- 11.1j *Approve Certification of Dashboard Alternative School Status for Capital City School (Iris Taylor and Chad Sweitzer)*
- 11.1k *Approve Minutes of the November 2, 2017, Board of Education Meeting (Jorge A. Aguilar)*

Member Pritchett motion to adopt Consent Agenda with request to pull item 11.1h #3
 2nd Vice President Woo, 2nd
 Board Unanimous with adopting Consent Agenda with exception of item 11.1h #3

Jerry Behrens indicates 11.1h #3 will be treated separately.

2nd Vice President Woo motion to set aside item 11.1h #3
 Vice President Ryan, 2nd
 Board Unanimous

12.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS

Receive Information

12.1 Business and Financial Information:

- *Purchase Order Board Report for the Period of July 15, 2017 through August 14, 2017*
- *Purchase Order Board Report for the Period of August 15, 2017 through September 14, 2017*
- *Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for July 1, 2017 through August 31, 2017*

Information received by Board.

Public Comment:
 Nikki Milevsky

13.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ *December 7, 2017 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*
- ✓ *January 18, 2018 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*

14.0 ADJOURNMENT

Student Member Nguyen motion to adjourn
Member Minnick, 2nd
Board unanimous

Meeting adjourned at 10:16 p.m.

NOTE: The Sacramento City Unified School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Board of Education Office at (916) 643-9314 at least 48 hours before the scheduled Board of Education meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54953.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. §12132)] Any public records distributed to the Board of Education less than 72 hours in advance of the meeting and relating to an open session item are available for public inspection at 5735 47th Avenue at the Front Desk Counter and on the District's website at www.scusd.edu



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.1

Meeting Date: December 7, 2017

Subject: Business and Financial Information

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Receive business and financial information.

Background/Rationale:

- Purchase Order Board Report for the Period of September 15, 2017 through October 14, 2017
- Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for September 1, 2017 through October 31, 2017
- Enrollment and Attendance Report for Month 2 Ending October 20, 2017

Financial Considerations: Reflects standard business information.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

1. Purchase Order Board Report for the Period of September 15, 2017 through October 14, 2017
2. Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for September 1, 2017 through October 31, 2017
3. Enrollment and Attendance Report for Month 2 Ending October 20, 2017

Estimated Time: N/A

Submitted by: Gerardo Castillo, CPA, Chief Business Officer

Approved by: Jorge A. Aguilar, Superintendent

Includes Purchase Orders dated 09/15/2017 - 10/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B18-00069	CALIFORNIA QUALITY PLASTICS	ELECTRICAL SUPPLIES/MATERIALS 2017-18 SCHOOL YEAR	FACILITIES MAINTENANCE	01	3,500.00
B18-00457	LIGHTSPEED TECHNOLOGIES INC	AUDIOLOGY BATTERIES	SPECIAL EDUCATION DEPARTMENT	01	500.00
B18-00658	HOME DEPOT	HOME DEPOT BLANKET PO 2017 18	AMERICAN LEGION HIGH SCHOOL	01	500.00
B18-00659	NILES BIOLOGICAL	LIVE SUPPLEMENTAL SCIENCE ITEMS	DAVID LUBIN ELEMENTARY SCHOOL	01	500.00
B18-00660	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES 2017-2018 SY	LEONARDO da VINCI ELEMENTARY	01	700.00
B18-00661	RISO PRODUCTS OF SACRAMENTO	MASTERS AND INK FOR RISOS	MARTIN L. KING JR ELEMENTARY	01	1,000.00
B18-00662	RISO PRODUCTS OF SACRAMENTO	RISOGRAPH SUPPLIES 2017/2018 SY	DAVID LUBIN ELEMENTARY SCHOOL	01	1,000.00
B18-00663	SPICERS PAPER INC	Blanket paper order	CENTRAL PRINTING SERVICES	01	10,000.00
B18-00664	KLINE MUSIC INC	MUSIC SUPPLIES AS NEEDED	ACADEMIC OFFICE	01	8,000.00
B18-00665	APPLE INC	REPAIR APPLE TECHNOLOGY NO LONGER WARRANTY	C. K. McCLATCHY HIGH SCHOOL	01	3,241.19
B18-00666	PANERA BREAD COMPANY	PANERA - PARENT MTG REFRESHMENTS	PACIFIC ELEMENTARY SCHOOL	01	1,500.00
B18-00667	JEFF SAHS DBA JEFF SAHS VIOLIN S	MIDDLE SCHOOL STRING INSTRUMENT REPAIR	ACADEMIC OFFICE	01	15,000.00
B18-00668	TOM HANNICKEL	INSTRUMENT REPAIRS FOR MIDDLE SCHOOLS	ACADEMIC OFFICE	01	28,000.00
B18-00669	J W PEPPER	MUSIC SHEETS FOR MUSIC DEPT.	ACADEMIC OFFICE	01	5,500.00
B18-00670	HIWOTE SHAWARGGA	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	3,900.00
B18-00671	L Coleman or Adam Blueford	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	8,500.00
B18-00672	SAMANTHA MARCANTONIO	FEDERAL PROPORTIONMENT 2017-18	SPECIAL EDUCATION DEPARTMENT	01	1,479.00
B18-00673	SIGNATURE REPROGRAPHICS	VARIOUS SIGNATURE SCANNING/PRINTING	FACILITIES SUPPORT SERVICES	01	500.00
B18-00675	DAVID VIERRA dba VIERRA FARMS	FRESH SEASONAL VEGETABLES 17-18 SY	NUTRITION SERVICES DEPARTMENT	13	10,000.00
B18-00676	B & H PHOTO	VAPA INSTRUCTIONAL SUPPLIES	C. K. McCLATCHY HIGH SCHOOL	01	1,750.00
B18-00677	RAMOS ENVIRONMENTAL SERVICES	GRAPHIC ARTS PROGRAM SUPPLIES	A.WARREN McCLASKEY ADULT	11	100.00
B18-00678	LARRY'Z AUTOWORKS	SRVC AND PARTS AS NEEDED FOR MAINTENANCE VEHICLES	FACILITIES MAINTENANCE	01	5,000.00
B18-00679	Aliciana Aguilar	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	2,000.00

*** See the last page for criteria limiting the report detail.

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

ESCAPE ONLINE

Page 1 of 31

Includes Purchase Orders dated 09/15/2017 - 10/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B18-00680	PRODUCE EXPRESS	CULINARY SUPPLIES @ AMERICAN LEGION PRGM	CAREER & TECHNICAL PREPARATION	01	1,000.00
B18-00682	B & H PHOTO	PHOTOGRAPHY SUPPLIES	C. K. McCLATCHY HIGH SCHOOL	01	1,750.00
B18-00683	ALPHA FIRED ARTS	CERAMICS SUPPLIES	C. K. McCLATCHY HIGH SCHOOL	01	2,527.00
B18-00684	SPINITAR PRESENTATION PRODUCTS	Blanket Order for Laminating and Cutting Supplies	MATERIALS DEVELOPMENT LAB	01	825.41
B18-00685	EAN SERVICES, LLC	VEHICLE RENTAL FOR VARIOUS STUDENT ACTIVITIES	LUTHER BURBANK HIGH SCHOOL	01	5,000.00
B18-00686	Araceli Suarez	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	975.00
B18-00687	US FOODSERVICE	SUPPLIES FOR CULINARY ARTS @ JFK, JAMES MORGAN	CAREER & TECHNICAL PREPARATION	01	500.00
B18-00688	PITSCO INC	LEGO ROBOTICS SUPPLIES	ALBERT EINSTEIN MIDDLE SCHOOL	01	1,063.14
B18-00689	GSL Fine Lithographers	Overflow printing	CENTRAL PRINTING SERVICES	01	10,000.00
B18-00690	ALHAMBRA & SIERRA SPRINGS	DISTILLED/SPRING WATER FOR SCIENCE	HIRAM W. JOHNSON HIGH SCHOOL	01	500.00
B18-00691	ALL WEST COACHLINES INC	TRANSPORTATION - ATHLETICS	WEST CAMPUS	01	25,000.00
B18-00692	SACRAMENTO BEE SUBSCRIPTION AC COUNTING	NUTRITION SERVICES PART-TIME/SUB POSITIONS LISTING	NUTRITION SERVICES DEPARTMENT	13	1,500.00
CHB18-00368	RAY MORGAN/SCUSD	COPIERS FOR THE ENROLLMENT CENTER 2017-2018	ENROLLMENT CENTER	01	9,000.00
CHB18-00369	RAY MORGAN/SCUSD	CANON COPIER RENTAL	ETHEL PHILLIPS ELEMENTARY	01	6,000.00
CHB18-00370	RAY MORGAN/SCUSD	CANON COPIER FOR 2017-2018	EDWARD KEMBLE ELEMENTARY	01	6,100.00
CHB18-00371	SUPPLY WORKS	SUPPLYWORKS	GEO WASHINGTON CARVER	09	4,500.00
CHB18-00372	U S BANK/SCUSD	OFFICE DEPOT FOR SUPPLIES	GEO WASHINGTON CARVER	09	3,000.00
CHB18-00373	RAY MORGAN/SCUSD	SCHOOL WIDE CANON COPIER RENTAL 2017/18	MARK TWAIN ELEMENTARY SCHOOL	01	4,000.00
CHB18-00374	RAY MORGAN/SCUSD	RAY MORGAN COPIER LEASE	DAVID LUBIN ELEMENTARY SCHOOL	01	4,000.00
CHB18-00375	RAY MORGAN/SCUSD	CANON COPIER BLANKET 2017-2018 SCHOOL YEAR	WILLIAM LAND ELEMENTARY	01	7,500.00
CHB18-00376	RAY MORGAN/SCUSD	CANON COPIERS	MATERIALS DEVELOPMENT LAB	01	12,000.00
CHB18-00377	RAY MORGAN/SCUSD	CANON COPIER 2017-2018 SCHOOL YEAR	JOHN BIDWELL ELEMENTARY	01	6,800.00
CHB18-00378	RAY MORGAN/SCUSD	CANON COPIER CONTRACT 2017-18	PACIFIC ELEMENTARY SCHOOL	01	3,500.00
CHB18-00379	RAY MORGAN/SCUSD	SERNA: COPIER USAGE	FACILITIES SUPPORT SERVICES	01	300.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
CHB18-00380	RAY MORGAN/SCUSD	SCHOOL WIDE CANON COPIER BLANKET 17-18	CALIFORNIA MIDDLE SCHOOL	01	3,800.00
CHB18-00381	OFFICE DEPOT	OFFICE DEPOT BLANKET-LCFF (4310) 2017-2018	KIT CARSON INTL ACADEMY	01	3,000.00
CHB18-00382	OFFICE DEPOT	INSTRUCTIONAL SUPPLIES FOR 2017-2018 SCHOOL YEAR	JOHN BIDWELL ELEMENTARY	01	2,479.00
CHB18-00383	RAY MORGAN/SCUSD	CANON COPIER 17/18	C. K. McCLATCHY HIGH SCHOOL	01	13,750.00
CHB18-00384	OFFICE DEPOT	INSTRUCTIONAL SUPPLIES	CESAR CHAVEZ INTERMEDIATE	01	1,000.00
CHB18-00385	SUPPLY WORKS	CUSTODIAL SUPPLIES 2017-18 FY	NUTRITION SERVICES DEPARTMENT	13	6,500.00
CHB18-00386	OFFICE DEPOT	DD PROGRAM/ADMIN	A.WARREN McCLASKEY ADULT	11	500.00
CHB18-00387	OFFICE DEPOT	17-18 SY OFFICE DEPOT SUPPLIES	EQUITY, ACCESS & EXCELLENCE	01	2,000.00
CS18-00125	READING PARTNERS	2017-18 READING PARTNERS	SUSAN B. ANTHONY ELEMENTARY	01	25,000.00
CS18-00126	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	SCOE MOU PROFESSIONAL DEVELOPMENT	WOODBINE ELEMENTARY SCHOOL	01	44,000.00
CS18-00127	CARE CONSULTING INC	C.A.R.E. CONSULTING HELP 0-3 - HOME BASED STAFF	CHILD DEVELOPMENT PROGRAMS	12	3,761.93
CS18-00128	KAREN ITO	KAREN ITO - NUTRITION CONSULTANT	CHILD DEVELOPMENT PROGRAMS	12	18,000.00
CS18-00129	ERIN BROWDER LLC	ERIN BROWDER	LEATAATA FLOYD ELEMENTARY	01	24,000.00
CS18-00130	LATINO FILM INSTITUTE YOUTH CINEMA PROJECT	LATINO FILM INSTITUTE YOUTH CINEMA PROJECT	AREA ASSISTANT SUPERINTENDENTS	01	78,918.20
CS18-00131	CLUB Z! TUTORING SERVICES	TITLE I TUTORING 17-18 ST CHARLES BORROMEO	CONSOLIDATED PROGRAMS	01	850.75
CS18-00132	SACRAMENTO CHINESE COMMUNITY	BEFORE/AFTER SCHOOL PROGRAMMING 2017-18	YOUTH DEVELOPMENT	01	4,587,223.92
CS18-00133	EATON INTERPRETING SERVICES	124021, EATON INTERPRETING SERVICE	RISK MANAGEMENT	01	16,800.00
CS18-00134	TRAIN 2 SUSTAIN LLC	TRAIN 2 SUSTAIN, LLC - CPR TRAINING	RISK MANAGEMENT	01	10,000.00
CS18-00135	ELAINE TALLEY	DISPUTE RESOLUTION	SPECIAL EDUCATION DEPARTMENT	01	54,000.00
CS18-00136	ROHIT SHARMA	ATHLETIC TRAINER	C. K. McCLATCHY HIGH SCHOOL	01	27,000.00
CS18-00137	DOCUMENT TRACKING SERVICES	DOC TRACKING/TRANSLATION: SARC/SPSA, THRU 9/22/18	STRATEGY & INNOVATION OFFICE	01	24,525.00
CS18-00138	UNIVERSITY ENTERPRISES INC OFFICE OF RESEARCH/CONTRACTS	CSUS TUTORS FOR STUDENTS	CAPITAL CITY SCHOOL	01	6,495.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS18-00139	THE PHYSICAL THERAPY CLINICS d ba PERFORMANCE PHYSICAL THRPY	ATHLETIC TRNR SUPPORT AGREEMENT	WEST CAMPUS	01	27,000.00
CS18-00140	NEW TECH NETWORK INC	CONTINUATION FEES FOR NEW TECH NETWORK	NEW TECH	09	16,000.00
CS18-00141	LAURA FISH	LAURA FISH, CONSULTANT	CHILD DEVELOPMENT PROGRAMS	12	3,720.00
CS18-00142	KIMBERLY SALMON	Behavior Specialist Contract	JOHN H. STILL - K-8	01	18,700.00
CS18-00144	CAITLIN CONKLIN	INDEPENDENT EVALS	SPECIAL EDUCATION DEPARTMENT	01	18,400.00
CS18-00145	READING PARTNERS	READING PARTNERS	PARKWAY ELEMENTARY SCHOOL	01	12,500.00
CS18-00146	COLLEGE BOARD	PSAT COLLEGE BOARD 2017-18 CONTRACT	GIFTED AND TALENTED EDUCATION	01	42,812.00
CS18-00147	BROOKE PURVES	COLLEGE MENTORING TO CJA 2017-2018	C. K. McCLATCHY HIGH SCHOOL	01	2,600.00
CS18-00148	BROOKE PURVES	CJA COLLEGE MENTORING PROGRAM	JOHN F. KENNEDY HIGH SCHOOL	01	2,600.00
CS18-00149	BETTY STALEY	WALDORF SEMINAR FOR TEACHERS (BETTY STALEY)	AREA ASSITANT SUPERINTENDENTS	01	800.00
CS18-00150	ASTRID QIRKO KINN	ASTRID KINN	GEO WASHINGTON CARVER	09	10,000.00
CS18-00151	MILTON BOWENS	Artist in Residency (SIG)	JOHN H. STILL - K-8	01	15,000.00
CS18-00152	GLORIA MELCHOR DBA GLORIA'S IN TERPRETING SVCS	TRANSLATORS 2017-18 CAMELLIA BACK TO SCHOOL NIGHT	CAMELLIA BASIC ELEMENTARY	01	1,100.00
CS18-00153	SCHOOL SERVICES OF CALIFORNIA	SSC FISCAL SERVICES 7/1/17 - 6/30/18	BUSINESS SERVICES	01	6,120.00
CS18-00154	CORE DISTRICTS	CORE - 2017-18 COLLABORATIVE	INFORMATION SERVICES	01	62,000.00
CS18-00155	J. WEBB CONSULTING	Literacy Intervention Coaching (SIG)	JOHN H. STILL - K-8	01	62,500.00
CS18-00156	DAVID A BATTS	DAVID BATTS ATHLETIC TRAINER FOR 2017/18 YEAR	ROSEMONT HIGH SCHOOL	01	27,000.00
CS18-00157	GRACE BOGITINI	SUPPLEMENTAL 2017-18 BLOOM LEADERSHIP	YOUTH DEVELOPMENT	01	12,992.00
CS18-00158	ROCCSOLID ADVISEMENT	SUPPLEMENTAL CONTRACTOR	YOUTH DEVELOPMENT	01	39,480.00
CS18-00159	KAREN RADFORD	CONTRACT - KAREN RADFORD	NEW JOSEPH BONNHEIM	09	250.00
CS18-00160	CAROLIN A. KUSUNOKI	CONTRACT - CAROLIN KUSUNOKI	NEW JOSEPH BONNHEIM	09	250.00
CS18-00161	OPTIMA INSPECTIONS	0379-422 WASH HVAC STEAM PHASE 2-IOR SERV	FACILITIES SUPPORT SERVICES	21	27,200.00
CS18-00162	MUSIC TO GROW ON	MUSIC THERAPY FOR PHI STUDENTS	SPECIAL EDUCATION DEPARTMENT	01	2,000.00
CS18-00164	MERCY HOUSING INC ATTN ERIK K RENGEL	MERCY HOUSING	LEATAATA FLOYD ELEMENTARY	01	66,903.00
CS18-00165	FRANKLIN COVEY CLIENT SALES IN C.	LEADER IN ME	CESAR CHAVEZ INTERMEDIATE	01	6,150.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS18-00166	AVID CENTER	AVID PROGRAM	GIFTED AND TALENTED EDUCATION	01	10,118.00
CS18-00167	SCHOLAR ATHLETES GLOBALLY EMER	SUPPLEMENTAL CONTRACTOR	YOUTH DEVELOPMENT	01	20,000.00
CS18-00168	SELVAGE MEDIA	SOCIAL MEDIA	COMMUNICATIONS OFFICE	01	3,500.00
CS18-00170	HIBSER YAMAUCHI ARCHITECTS	0520-418 HIRAM JOHNSON CORE HVAC-A/E SERV	FACILITIES SUPPORT SERVICES	21	239,400.00
CS18-00171	CALIFORNIA FIRE FIGHTER JOINT APPRENTICESHIP COMMITTEE	CA FIRE FIGHTERS 2016-17 APPRENTICESHIP PROGRAM	NEW SKILLS & BUSINESS ED. CTR	11	265,182.00
CS18-00172	WELLS FARGO INSURANCE SERV INC	WELLS FARGO - HEADSTART PREK-K 2016 - 2017	RISK MANAGEMENT	01	7,898.65
CS18-00173	FOLLETT SCHOOL SOLUTIONS	FOLLETT LICENSE AND MAINTENANCE - YEAR 2	INFORMATION SERVICES	01	94,012.73
CS18-00174	GLORIA MELCHOR DBA GLORIA'S IN TERPRETING SVCS	TRANSLATION FOR PARENT MEETINGS	ETHEL I. BAKER ELEMENTARY	01	6,100.00
CS18-00175	TOM CRANE	ST PATRICK ACADEMY TITLE I TUTORING	CONSOLIDATED PROGRAMS	01	8,254.00
CS18-00176	JORGENSEN SPORTS SERVICE	REFEREE SERVICES	HIRAM W. JOHNSON HIGH SCHOOL	01	3,201.00
CS18-00177	A TOUCH OF UNDERSTANDING INC.	HMS - ATOU SCHOOL PRESENTATION	HIRAM W. JOHNSON HIGH SCHOOL	01	1,350.00
CS18-00178	MIND RESEARCH INSTITUTE	ST MATH RENEWAL	CESAR CHAVEZ INTERMEDIATE	01	4,000.00
CS18-00179	SQUARE ROOT ACADEMY	STEM Program	JOHN H. STILL - K-8	01	28,000.00
CS18-00180	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	SCOE Science Support (SIG)	JOHN H. STILL - K-8	01	34,755.00
CS18-00181	FOCUS ON FAMILY FOUNDATION	Expanded Learning Program Additional Students	JOHN H. STILL - K-8	01	66,000.00
CS18-00182	POWERHOUSE SCIENCE CENTER DISC OVERY CAMPUS	DISCOVERY MUSEUM FOR SECOND GRADE	MATSUYAMA ELEMENTARY SCHOOL	01	1,050.00
CS18-00183	MAXIM STAFFING SOLUTIONS	17-18 MAXIM CONTRACT	HEALTH SERVICES	01	105,000.00
CS18-00184	CHARLES COOPER	SUPPLEMENTAL CONTRACTOR 2017-18	YOUTH DEVELOPMENT	01	20,000.00
CS18-00185	TEEN S TEAM+	SUPPLEMENTAL CONTRATOR 2017-18 TEEN TEAMS+	YOUTH DEVELOPMENT	01	2,450.00
CS18-00186	RIZE ALL	SUPPLEMENTAL CONTRACTORS 2017-18 RIZE ALL	YOUTH DEVELOPMENT	01	10,000.00
CS18-00187	EARTH MAMA HEALING INC	SUPPLEMENTAL PROVIDER 2017-18 EARTH MAMA	YOUTH DEVELOPMENT	01	42,000.00
CS18-00188	J. WEBB CONSULTING	SERVE AS SITE LITERACY COACH FOR THE 17/18 S.Y.	BOWLING GREEN ELEMENTARY	09	50,000.00
CS18-00189	STUDIO T URBAN DANCE ACADEMY	SUPPLEMENTAL CONTRACTOR: STUDIO T	YOUTH DEVELOPMENT	01	41,025.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS18-00191	ACTION SUPPORTIVE CARE SERVICE	17-18 ACTION CONTRACT	HEALTH SERVICES	01	105,000.00
CS18-00192	FRANKLIN COVEY CLIENT SALES IN C.	LEADER IN ME COACH	CESAR CHAVEZ INTERMEDIATE	01	529.39
N18-00025	NORTHERN CALIFORNIA PREPARATOR Y SCHOOL	NPS EDUCATIONAL SERVICES (E.D.)	SPECIAL EDUCATION DEPARTMENT	01	750,000.00
N18-00026	CAPITOL AUTISM SERVICES	AGENCY SERVICES (BEHAVIOR/INCLUSION)	SPECIAL EDUCATION DEPARTMENT	01	200,000.00
N18-00027	CENTER FOR AUTISM & RELATED	AGENCY SERVICES (BEHAVIOR/INCLUSION)	SPECIAL EDUCATION DEPARTMENT	01	79,300.00
N18-00028	LEARNING SOLUTIONS	AGENCY SERVICES (BEHAVIOR/INCLUSION)	SPECIAL EDUCATION DEPARTMENT	01	2,000,000.00
N18-00029	PACIFIC AUTISM LEARNING SERVICES	AGENCY SERVICES (BEHAVIORS)	SPECIAL EDUCATION DEPARTMENT	01	100,000.00
N18-00030	GUIDING HANDS SCHOOL INC	NPS EDUCATIONAL SERVICES (E.D./MULTIPLE)	SPECIAL EDUCATION DEPARTMENT	01	750,000.00
N18-00031	BEST CONSULTING INC	AGENCY SERVICES (BEHAVIOR/INCLUSION)	SPECIAL EDUCATION DEPARTMENT	01	25,000.00
N18-00032	THERAPEUTIC PATHWAYS INC	AGENCY SERVICES (BEHAVIORS)	SPECIAL EDUCATION DEPARTMENT	01	250,000.00
N18-00033	NORTHERN CALIFORNIA REHAB INC.	AGENCY SERVICES (OT/PT/SPEECH)	SPECIAL EDUCATION DEPARTMENT	01	200,000.00
N18-00034	NORTHERN CALIFORNIA CHILDREN'S THERAPY CENTER	AGENCY SERVICES (OT/PT)	SPECIAL EDUCATION DEPARTMENT	01	130,000.00
N18-00035	APPLIED BEHAVIOR CONSULTANTS I NC	NPS EDUCATIONAL SERVICES (AUTISITC)	SPECIAL EDUCATION DEPARTMENT	01	1,000,000.00
N18-00036	APPLIED BEHAVIOR CONSULTANTS I NC	AGENCY SERVICES (BEHAVIOR/INCLUSION)	SPECIAL EDUCATION DEPARTMENT	01	90,000.00
N18-00037	AMERICAN RIVER SPEECH THERAPY	AGENCY SERVICES (SPEECH)	SPECIAL EDUCATION DEPARTMENT	01	20,000.00
N18-00038	GIVING TREE PRESCHOOL ADVANCE KIDS	NPS EDUCATIONAL SERVICES (PRE-K - K AUTISTIC)	SPECIAL EDUCATION DEPARTMENT	01	450,000.00
N18-00039	SIERRA FOOTHILLS ACADEMY	NPS EDUCATIONAL SERVICES (I.D.)	SPECIAL EDUCATION DEPARTMENT	01	85,000.00
N18-00040	ADVANCE KIDS	AGENCY SERVICES (BEHAVIOR/INCLUSION)	SPECIAL EDUCATION DEPARTMENT	01	1,000,000.00
N18-00041	BRIGHT START THERAPIES	AGENCY SERVICES (SPEECH/OT/PT)	SPECIAL EDUCATION DEPARTMENT	01	22,000.00
N18-00042	CAPUCHINO THERAPY GROUP	AGENCY SERVICES (OT/PT)	SPECIAL EDUCATION DEPARTMENT	01	20,000.00
N18-00043	SIERRA PEDIATRIC THERAPY	AGENCY SERVICES (OT/PT)	SPECIAL EDUCATION DEPARTMENT	01	4,000.00
N18-00044	VILLA SANTA MARIA	RESIDENTIAL PLACEMENT	SPECIAL EDUCATION DEPARTMENT	01	28,000.00
N18-00045	BEHAVIORAL EDUCATION FOR CHILD REN WITH AUTISM	AGENCY SERVICES (BEHAVIOR/INCLUSION)	SPECIAL EDUCATION DEPARTMENT	01	180,000.00

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N18-00046	HEARTSPRING	RESIDENTIAL PLACEMENT	SPECIAL EDUCATION DEPARTMENT	01	225,000.00
N18-00047	PROVO CANYON SCHOOL	RESIDENTIAL PLACEMENT	SPECIAL EDUCATION DEPARTMENT	01	131,000.00
N18-00048	ACCESS LANGUAGE CONNECTION INC	AGENCY SERVICES (INTRP FOR THE DEAF)	SPECIAL EDUCATION DEPARTMENT	01	89,000.00
N18-00049	THE MUSIC WORKS	AGENCY SERVICES (MUSIC)	SPECIAL EDUCATION DEPARTMENT	01	46,500.00
P18-00166	US AIR CONDITIONING	0122-401 FRUITRIDGE HVAC HEAT PUMP	FACILITIES MAINTENANCE	21	9,913.54
P18-00590	ZOO-PHONICS INC	ZOO PHONICS FOR 1ST GRADE	JOHN D SLOAT BASIC ELEMENTARY	01	1,177.38
P18-00651	MARZANO RESEARCH LABORATORY	TEACHER HANDBOOKS	HIRAM W. JOHNSON HIGH SCHOOL	01	5,029.51
P18-00735	APPLE INC	MUSIC CLASS MACBOOK COMPUTER	LUTHER BURBANK HIGH SCHOOL	01	1,976.00
P18-00781	U S BANK/SCUSD	STORAGE LOCKER W/WHEELS ENGINEERING CL	CAREER & TECHNICAL PREPARATION	01	950.58
P18-00782	U S BANK/SCUSD	LOST AND FOUND RACK	JOHN D SLOAT BASIC ELEMENTARY	01	76.42
P18-00984	RISO PRODUCTS OF SACRAMENTO	MAINT AGRMNT RISO 2017/2018	EARL WARREN ELEMENTARY SCHOOL	01	297.00
P18-00985	CDW-G C/O PAT HEIN	CLASSROOM DOCUMENT CAMERAS	WOODBINE ELEMENTARY SCHOOL	01	6,252.52
P18-00986	CDW-G C/O PAT HEIN	Charger for Denise Laptop	ACADEMIC OFFICE	01	40.73
P18-00988	NATES FINE FOODS CAPITOLSOURCE BUSINESS FINANCE	6097 PASTA 9/20/2017	NUTRITION SERVICES DEPARTMENT	13	1,732.40
P18-00989	LA TAPATIA TORTILLERIA INC	6112 TACO SHELLS 10/3/2017	NUTRITION SERVICES DEPARTMENT	13	4,873.70
P18-00990	CARGILL INCORPORATED	6100 EGGS HARD BOIL 10/17/2017	NUTRITION SERVICES DEPARTMENT	13	1,892.15
P18-00991	CARGILL INCORPORATED	6099 EGGS HARD BOIL 9/26/2017	NUTRITION SERVICES DEPARTMENT	13	1,892.15
P18-00992	FOLLETT SCHOOL SOLUTIONS	SPANISH BOOKS	LUTHER BURBANK HIGH SCHOOL	01	1,991.80
P18-00993	FOLLETT SCHOOL SOLUTIONS	CLASSROOM DICTIONARIES FOR EL STUDENTS	WILL C. WOOD MIDDLE SCHOOL	01	103.68
P18-00995	U S BANK/SCUSD	BOOK ORDER FOR OAKRIDGE AND MATH TS	ACADEMIC OFFICE	01	811.53
P18-00996	S&S WORLDWIDE INC	BASKETBALL SPORTS EQUIPMENT FOR PE	WILL C. WOOD MIDDLE SCHOOL	01	443.45
P18-00997	A-1 TRADING CO	CLIMATE BUILDING SHIRTS FOR STAFF	WILL C. WOOD MIDDLE SCHOOL	01	1,241.59
P18-00998	FOLLETT SCHOOL SOLUTIONS	CLASSROOM LIBRARY BOOKS RM. 11	SUSAN B. ANTHONY ELEMENTARY	01	1,556.10
P18-00999	U S BANK/SCUSD	Samsung Chromebook Replacement Screens	THE MET	09	181.88

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P18-01000	B & H PHOTO	CHROMECAST DEVICE, USE SOFTWARE & SYS DEVEP. PRGMS	CAREER & TECHNICAL PREPARATION	01	74.69
P18-01001	CURRICULUM ASSOCIATES LLC	IREDAY CONSUMABLES	NEW JOSEPH BONNHEIM	09	22,232.93
P18-01002	MEDLINE INDUSTRIES INC	DIAPERS & PULL-UPS - PRESCHOOL	CHILD DEVELOPMENT PROGRAMS	12	1,002.67
P18-01003	MEDLINE INDUSTRIES INC	DIAPERS & PULL-UPS INFANT TODDLER	CHILD DEVELOPMENT PROGRAMS	12	3,504.33
P18-01004	SPORT SUPPLY GROUP, INC.	PE EQUIPMENT	BOWLING GREEN ELEMENTARY	09	715.34
P18-01005	FARMINGTON FRESH	6125 FRESH SLICED APPLES/BAGGED GRAPES 9/15/2017	NUTRITION SERVICES DEPARTMENT	13	15,495.50
P18-01006	CARGILL INCORPORATED	6122 SCRAMBLED EGGS 9/26/17	NUTRITION SERVICES DEPARTMENT	13	5,518.80
P18-01007	CARGILL INCORPORATED	6123 SCRAMBLED EGGS 10/17/17	NUTRITION SERVICES DEPARTMENT	13	5,518.80
P18-01008	CARGILL INCORPORATED	6124 SCRAMBLED EGGS 11/7/17	NUTRITION SERVICES DEPARTMENT	13	5,518.80
P18-01009	AJINOMOTO WINDSOR INC	6113 RAVIOLI 10/4/2017	NUTRITION SERVICES DEPARTMENT	13	6,130.00
P18-01010	LINGS	6111 CHOW MEIN/ MANDARIN CHICKEN 10/5/2017	NUTRITION SERVICES DEPARTMENT	13	14,312.37
P18-01011	TYSON FOODS	6101/6102 CRISPITOS/CHICKEN STRIPS 10/9/2017	NUTRITION SERVICES DEPARTMENT	13	11,270.00
P18-01012	PRIDE OF IOWA	6110 SANDWICHES 10/4/2017	NUTRITION SERVICES DEPARTMENT	13	5,750.00
P18-01013	RICH CHICKS LLC ACCOUNTS RECE IVABLE	6109 CHICKEN PATTIES/WINGS/ SLIDERS 10/06/2017	NUTRITION SERVICES DEPARTMENT	13	15,266.40
P18-01014	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	WIDE AREA NETWORK CONNECTION - SCOE	INFORMATION SERVICES	01	1,000.00
P18-01015	ADI	BADGE PRINTER SCUSD	FACILITIES MAINTENANCE	01	2,991.99
P18-01016	NWN CORPORATION	New Computer for Joseph Farinias	ACADEMIC OFFICE	01	1,145.60
P18-01017	COMTECH COMMUNICATIONS INC	2 WAY RADIOS/HEADSETS FOR STAFF	SUTTER MIDDLE SCHOOL	01	1,399.26
P18-01018	NORTHSTAR AV	EPSON REPLACEMENT LAMP	ETHEL I. BAKER ELEMENTARY	01	373.46
P18-01019	SONLIGHT COMMUNICATIONS	SEVA - STUDIO LAB TECH INSTALLATION	KIT CARSON INTL ACADEMY	01	1,045.00
P18-01020	IT Supplies, Inc.	CARTRIDGES; ICT PRGM @ NTHS; J. HUANG	CAREER & TECHNICAL PREPARATION	01	2,798.26
P18-01021	APPLE INC	MINI DISPLAY PORT-VEGA ADAPTERS/CLASSROOMS (FRY)	JOHN F. KENNEDY HIGH SCHOOL	01	313.93

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P18-01022	ROBOMATTER INCORPORATED	ROBOTC FOR LEGO MINDSTORM LICENS FOR ICT PRGM	CAREER & TECHNICAL PREPARATION	01	237.00
P18-01023	U S BANK/SCUSD	SENSORS, REMOTE/CONNECTORS SUPPLIES-ICT PRGMS	CAREER & TECHNICAL PREPARATION	01	138.30
P18-01024	SOUTHWEST STRINGS	BOOKS FOR MUSIC CLASS	WILL C. WOOD MIDDLE SCHOOL	01	674.95
P18-01025	ACP DIRECT	ACP DIRECT	LEATAATA FLOYD ELEMENTARY	01	1,136.79
P18-01026	U S BANK/SCUSD	BARCODE SCANNER	WILL C. WOOD MIDDLE SCHOOL	01	44.67
P18-01027	U S BANK/SCUSD	LCD MODULE SHIELD FOR ENGINEERING PRGMS @ SES	CAREER & TECHNICAL PREPARATION	01	259.58
P18-01028	FOLLETT SCHOOL SOLUTIONS	2017-18 BOOKS TO SUPPORT COMMON CORE	SUSAN B. ANTHONY ELEMENTARY	01	291.80
P18-01029	GOPHER SPORT	PE/Recess Equipment	JOHN H. STILL - K-8	01	650.45
P18-01030	OFFICE DEPOT	E. PHILLIPS ATTEND INCENTIVE	INTEGRATED COMMUNITY SERVICES	01	482.75
P18-01031	FRANKLIN COVEY CLIENT SALES IN C.	FRANKLIN COVEY THE LEADER IN ME SUPPLIES	GOLDEN EMPIRE ELEMENTARY	01	573.66
P18-01032	EAGLE EYE PRODUCE THE GRAPE GU YS	6130 FRESH LUNCH BUNCH GRAPES 9/25/17	NUTRITION SERVICES DEPARTMENT	13	3,231.00
P18-01034	APPLE INC	VGA ADAPTOR FOR MACBOOK TO PROJECTOR	ELDER CREEK ELEMENTARY SCHOOL	01	470.89
P18-01035	CDW-G C/O PAT HEIN	COLOR PRINTER FOR FRONT OFFICE	WILL C. WOOD MIDDLE SCHOOL	01	309.91
P18-01036	ZYTECH SOLUTIONS INC	LAP TOP CORDS	A. M. WINN ELEMENTARY SCHOOL	01	83.12
P18-01037	APPLE INC	Mac Book for Mikila	ACADEMIC OFFICE	01	1,953.42
P18-01038	OFFICE DEPOT	VGA CABLE FOR CLASSROOM PROJECTORS	WILL C. WOOD MIDDLE SCHOOL	01	168.63
P18-01039	U S BANK/SCUSD	ADAPTER	CESAR CHAVEZ INTERMEDIATE	01	32.67
P18-01041	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	BASC-3 ONLINE SCORING	SPECIAL EDUCATION DEPARTMENT	01	170.00
P18-01042	HOUGHTON MIFFLIN HARCOURT	IREAD RENEWAL	BOWLING GREEN ELEMENTARY	09	4,775.00
P18-01043	DELTA EDUCATION	FOSS KITS 6TH GRADE	NEW JOSEPH BONNHEIM	09	5,886.18
P18-01044	BSN SPORTS	ATHLETICS	HIRAM W. JOHNSON HIGH SCHOOL	01	4,261.00
P18-01045	U S BANK/SCUSD	FOLDING PLATFORM CART HEAVY DUTY	ACADEMIC ACHIEVEMENT	01	142.07
P18-01046	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENANCE AGREEMENT EZ220	CROCKER/RIVERSIDE ELEMENTARY	01	189.00
P18-01047	RISO PRODUCTS OF SACRAMENTO	2017 RISO COPIER SERVICE AGREEMENT	DAVID LUBIN ELEMENTARY SCHOOL	01	850.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01048	APPLE INC	MAC MINI CLASSROOM SETS @HUANG NTHS	CAREER & TECHNICAL PREPARATION	01	38,222.34
P18-01049	NWN CORPORATION	HP CHROMBOOK 14 G4	ENGINEERING AND SCIENCES HS	01	12,159.11
P18-01050	NWN CORPORATION	CHROME BOOK CART FOR STUDENT LEARNING	SUTTERVILLE ELEMENTARY SCHOOL	01	1,525.82
P18-01051	FARMINGTON FRESH	6129 FRESH SLICED APPLES/BAGGED GRAPES 9/22/2017	NUTRITION SERVICES DEPARTMENT	13	16,024.50
P18-01052	AG LINK INC	6131 FRESH STRAWBERRIES 9/25/17	NUTRITION SERVICES DEPARTMENT	13	8,071.88
P18-01053	GIORGIO FOODS INC	6126 MINI CHEESE CRESCENTS 10/11/2017	NUTRITION SERVICES DEPARTMENT	13	8,338.50
P18-01054	GIORGIO FOODS INC	6127 MINI CHEESE CRESCENTS 11/01/2017	NUTRITION SERVICES DEPARTMENT	13	8,338.50
P18-01055	APPLE & EVE	6128 JUICE	NUTRITION SERVICES DEPARTMENT	13	22,415.36
P18-01056	LAND O LAKES INC	6132 CHEESE CUBED/ STRING/CUPS 10/18/2017	NUTRITION SERVICES DEPARTMENT	13	14,336.40
P18-01057	NWN CORPORATION	STUDENT TECHNOLOGY TO ENHANCE LEARNING	CALIFORNIA MIDDLE SCHOOL	01	2,116.56
P18-01058	CDW GOVERNMENT	DOCU CAMERA- ELMO'S	WEST CAMPUS	01	2,049.53
P18-01059	SCHOLASTIC, INC. ORDER DESK	TREAT AS CONFIRMED - Scholastic News for Teachers	MARTIN L. KING JR ELEMENTARY	01	3,023.95
P18-01060	THE DBQ COMPANY	CURRICULUM FOR GOV, AP GOV, ECONOMICS	JOHN F. KENNEDY HIGH SCHOOL	01	759.92
P18-01061	SCHOLASTIC, INC. ORDER DESK	TRUEFLIX RENEWAL	BOWLING GREEN ELEMENTARY	09	626.00
P18-01062	LEARNING A-Z	LEARNING A-Z LICENSE	BOWLING GREEN ELEMENTARY	09	549.75
P18-01063	FLOURISH AGENDA INC	Hope and Healing in Urban Education- Book Order	YOUTH DEVELOPMENT	01	3,291.14
P18-01064	HIGH HILL RANCH	4TH GRADE/KG APPLE HILL - HIGH HILL RANCH	NEW JOSEPH BONNHEIM	09	445.00
P18-01065	OFFICE DEPOT	CABLE ADAPTER-NETWORK SPLITTER (FRY)	JOHN F. KENNEDY HIGH SCHOOL	01	66.30
P18-01066	SEE LOR	CLASSROOM LIBRARY BOOKS	SUSAN B. ANTHONY ELEMENTARY	01	2,102.50
P18-01067	Texthelp Inc.	12 MONTH SUBSCRIPTION	SP ED - TECHNOLOGIST	01	1,800.00
P18-01068	Apple Inc Apple Financial Services	IPADS	JOHN D SLOAT BASIC ELEMENTARY	01	3,610.88
P18-01069	U S BANK/SCUSD	HMS - UNIFORM - CARGO PANTS	HIRAM W. JOHNSON HIGH SCHOOL	01	709.86
P18-01070	OFFICE DEPOT	JCBA ACADEMY MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,998.19
P18-01071	B & H PHOTO	JCBA CAMCORDER	HIRAM W. JOHNSON HIGH SCHOOL	01	2,601.47
P18-01072	NORTHSTAR AV	PROJECTOR LIGHT BULBS	NEW JOSEPH BONNHEIM	09	476.30
P18-01073	SUPPLY WORKS	SD/DD HEALTH (SALONGA)	SPECIAL EDUCATION DEPARTMENT	01	85.60

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P18-01074	SUPPLY WORKS	CPH PRE-K TEAM (EVA)	SPECIAL EDUCATION DEPARTMENT	01	244.43
P18-01075	WORTHINGTON DIRECT INC	CHAIRS FOR BF-9 2018	BG CHACON ACADEMY	09	1,238.90
P18-01076	BATTERY SYSTEMS #07	BATTERIES FOR AUTO SCRUBBER	SUTTER MIDDLE SCHOOL	01	506.80
P18-01077	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	STUDENT CHROME BOOK EAR BUDS SUPPLIES	SUSAN B. ANTHONY ELEMENTARY	01	651.67
P18-01078	GBC GENERAL BINDING CORP ACCO BRANDS USA LLC	MAINT. AGREEMENT LAMINATOR	LUTHER BURBANK HIGH SCHOOL	01	516.40
P18-01079	RISO PRODUCTS OF SACRAMENTO	RISO GR1700 MAINT AGREEMENT	OAK RIDGE ELEMENTARY SCHOOL	01	425.00
P18-01080	RISO PRODUCTS OF SACRAMENTO	RISO DUPLICATOR	AMERICAN LEGION HIGH SCHOOL	01	1,943.09
P18-01081	TAMS-WITMARK MUSIC LIBRARY INC	SCHOOL DRAMA PERFORMANCES	CALIFORNIA MIDDLE SCHOOL	01	880.00
P18-01082	NWN CORPORATION	COMPUTERS FOR AP DEPARTMENT	ACCOUNTING SERVICES DEPARTMENT	01	2,610.77
P18-01083	OFFICE DEPOT	printers for classrooms (SIG)	JOHN H. STILL - K-8	01	10,486.37
P18-01084	OFFICE DEPOT	PRINTER STAND (K BROWN)	SPECIAL EDUCATION DEPARTMENT	01	121.23
P18-01085	OFFICE DEPOT	FACILITATE USE OF WHITE BD & STUDENT INSTRUCTION	CAPITAL CITY SCHOOL	01	18.61
P18-01087	OFFICE DEPOT	2 FANS FOR THE P. E. ROOM - GODING	JOHN F. KENNEDY HIGH SCHOOL	01	136.37
P18-01088	OFFICE DEPOT	VGA ADAPTERS FOR STUDENT MACBOOKS	SAM BRANNAN MIDDLE SCHOOL	01	211.82
P18-01089	OFFICE DEPOT	0450-406 KIT CARSON CORE ACADEMIC-WENGER FURNIT	FACILITIES SUPPORT SERVICES	21	541.99
P18-01090	OFFICE DEPOT	INSTRUCTIONAL SUPPLIES	SAM BRANNAN MIDDLE SCHOOL	01	603.78
P18-01091	K S TELECOM INC	ACADEMIC OFFICE RELOCATION - DATA CABLES	FACILITIES MAINTENANCE	21	1,872.00
P18-01092	AMS.NET INC C/O FREMONT BANK	ACADEMIC OFC RELOCATION - WIRELESS DROPS	FACILITIES MAINTENANCE	21	8,400.43
P18-01093	CURRICULUM ASSOCIATES LLC	READY COMMON CORE 17-18	EDWARD KEMBLE ELEMENTARY	01	5,072.61
P18-01094	CENTER FOR THE COLLABORATIVE CLASSROOM	SIPPS MATERIALS	WOODBINE ELEMENTARY SCHOOL	01	6,510.00
P18-01095	COMMITTEE FOR CHILDREN	SEL BOOKS	SCHOOL CLIMATE	01	13,173.81
P18-01096	CONTINENTAL ATHLETIC SUPPLY	J F KENNEDY FOOTBALL EQUIP	AREA ASSISTANT SUPERINTENDENTS	01	7,491.18
P18-01097	BARNES & NOBLE BOOKSELLERS	PLEASE RUSH! BOOKS FOR GATE PROGRAM	GIFTED AND TALENTED EDUCATION	01	855.21
P18-01098	DEMCO INC	LIBRARY SUPPLIES	C. K. McCLATCHY HIGH SCHOOL	01	275.03

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01099	DISCOUNT SCHOOL SUPPLY	INSTRUCT MTRLS - MARY VEIRS	CHILD DEVELOPMENT PROGRAMS	12	237.72
P18-01100	DISCOUNT SCHOOL SUPPLY	SEATBLET REPLACEMENT - SANDRA GONZALES	CHILD DEVELOPMENT PROGRAMS	12	16.01
P18-01101	CROWN LIFT TRUCKS	MANUAL PALLET JACK FOR WHSE	NUTRITION SERVICES DEPARTMENT	01	215.46
				13	216.46
P18-01102	EDMENTUM	READING EGGS SUPPLEMENTAL INSTRUCTIONAL PROGRAM	PONY EXPRESS ELEMENTARY SCHOOL	01	2,400.00
P18-01103	FOLLETT SCHOOL SOLUTIONS	OTHER BOOKS	LUTHER BURBANK HIGH SCHOOL	01	3,099.96
P18-01104	SAENZ LANDSCAPE CONSTRUCTION	0594-424 A. WARREN MCCLASKEY RAIN GUTTERS-CONST	FACILITIES SUPPORT SERVICES	21	112,490.40
P18-01105	SAENZ LANDSCAPE CONSTRUCTION	0594-423 A. WARREN MCCLASKEY WTR HARVEST-CONST	FACILITIES SUPPORT SERVICES	21	64,226.80
P18-01106	OFFICE DEPOT	CALCULATORS FOR MATH DEPT TEACHERS (MANZANO)	JOHN F. KENNEDY HIGH SCHOOL	01	1,017.77
P18-01107	OFFICE DEPOT	TONER (BECKY BRYANT)	SPECIAL EDUCATION DEPARTMENT	01	298.74
P18-01108	OFFICE DEPOT	CLASSROOM PRINTER	CESAR CHAVEZ INTERMEDIATE	01	202.41
P18-01109	OFFICE DEPOT	LASERJET PRINTER FOR STUDENT LEARNING	SUTTERVILLE ELEMENTARY SCHOOL	01	191.05
P18-01110	GREAT MINDS	17-18 ENGAGE NY (2ND & 3RD)	EDWARD KEMBLE ELEMENTARY	01	16,940.95
P18-01111	FRANKLIN COVEY CLIENT SALES IN C.	LEADER IN ME	MATSUYAMA ELEMENTARY SCHOOL	01	6,150.00
P18-01112	GOPHER SPORT	PE SPORTING EQUIPMENT FOR THE 17.18 SCHOOL YEAR	LEONARDO da VINCI ELEMENTARY	01	551.17
P18-01113	HOUGHTON MIFFLIN HARCOURT	COGAT 3RD GRADE ONLINE TESTING SERVICE	GIFTED AND TALENTED EDUCATION	01	36,300.00
P18-01114	BARNES & NOBLE BOOKSTORE	5TH GRADE CLASSROOM NOVELS	WILLIAM LAND ELEMENTARY	01	1,608.67
P18-01115	GOPHER SPORT	SPORTS GOODS PURCHASE FOR P.E. CLASS	SUCCESS ACADEMY	01	1,600.32
P18-01116	BARNES & NOBLE BOOKSTORE	ADMIN. ASST. - CLASS SUPPLIES	NEW SKILLS & BUSINESS ED. CTR	11	177.05
P18-01118	IXL LEARNING INC	MATH SITE LICENSE	HIRAM W. JOHNSON HIGH SCHOOL	01	599.00
P18-01119	GENERAL MILLS	6079 YOGURT 9/28/2017	NUTRITION SERVICES DEPARTMENT	13	3,151.43
P18-01120	EAGLE EYE PRODUCE THE GRAPE GU YS	6134 FRESH LUNCH BUNCH GRAPES 10/2/17	NUTRITION SERVICES DEPARTMENT	13	3,231.00
P18-01121	DAVID J ELLIOT & SON STILLWATE R ORCHARDS	6135 FRESH PEARS 9/29/17	NUTRITION SERVICES DEPARTMENT	13	2,250.00

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P18-01122	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	STUDENT GAMES FOR SEL	JOHN D SLOAT BASIC ELEMENTARY	01	393.90
P18-01123	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PSYCH EVAL FORMS (PETERSON)	SPECIAL EDUCATION DEPARTMENT	01	742.92
P18-01124	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	GFTA RECORD FORMS (SPCH)	SPECIAL EDUCATION DEPARTMENT	01	383.88
P18-01125	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PLS-5 KIT (ODEKIRK)	SPECIAL EDUCATION DEPARTMENT	01	434.15
P18-01126	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	CEL5-5 KIT (OFFICE CHECK OUT)	SPECIAL EDUCATION DEPARTMENT	01	1,085.54
P18-01127	ULINE ATTN ACCOUNTS RECEIVABLE	WHSE PALLET LABELS	NUTRITION SERVICES DEPARTMENT	13	356.15
P18-01128	MACKIN EDUCATIONAL RESOURCES	MACKIN EDUCATIONAL RESOURCES	LEATAATA FLOYD ELEMENTARY	01	13,241.13
P18-01129	WESTERN PSYCHOLOGICAL SERVICES	DP-3 EVAL FORMS (EVA RIOS)	SPECIAL EDUCATION DEPARTMENT	01	1,357.46
P18-01130	RENAISSANCE LEARNING, INC	ACCELERATED LEARNER SUBSCRIPTION	OAK RIDGE ELEMENTARY SCHOOL	01	6,823.00
P18-01131	RENAISSANCE LEARNING, INC	ACCELERATED READING AND MATH PROGRAM	PONY EXPRESS ELEMENTARY SCHOOL	01	6,001.50
P18-01132	S&S WORLDWIDE INC	BASKETBALLS	SUTTER MIDDLE SCHOOL	01	221.73
P18-01133	THE BOOKSOURCE	Novels	PHOEBE A HEARST BASIC ELEM.	01	217.84
P18-01134	MCGRAW HILL COMPANIES	MCGRAW HILL - STUDY SYNC SILVER PKG B: BOUND 1 YR.	FATHER K.B. KENNY	01	3,077.82
P18-01135	HOUGHTON MIFFLIN HARCOURT	WJ-IV TESTING PROTOCOLS	GIFTED AND TALENTED EDUCATION	01	2,371.50
P18-01136	VIRCO MANUFACTURING CORP	LUTHER BURBANK - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	16,664.44
P18-01137	VIRCO MANUFACTURING CORP	CAMELLIA - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	815.28
P18-01138	VIRCO MANUFACTURING CORP	SUSAN B ANTHONY - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	16,394.58
P18-01139	VIRCO MANUFACTURING CORP	CALIFORNIA - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	18,446.82
P18-01140	VIRCO MANUFACTURING CORP	JOHN F. KENNEDY - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	16,952.38
P18-01141	VIRCO MANUFACTURING CORP	HIRAM JOHNSON - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	14,960.91
P18-01142	VIRCO MANUFACTURING CORP	PARKWAY - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	479.22
P18-01143	VIRCO MANUFACTURING CORP	AMERICAN LEGION - CLASSROOM FURNITURE	LEARNING SUPPORT UNIT B	01	1,798.25
P18-01144	VIRCO MANUFACTURING CORP	CK MC CLATCHY - FURNITURE	LEARNING SUPPORT UNIT B	01	24,519.60

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P18-01145	VIRCO MANUFACTURING CORP	SES - FURNITURE	LEARNING SUPPORT UNIT B	01	2,086.84
P18-01146	SUPPLY WORKS	GLOVES FOR LAB	SPECIAL EDUCATION DEPARTMENT	01	783.30
P18-01147	B.E. PUBLISHING	CURRICULUM FOR COMPUTER APPLICATION COURSE	WILL C. WOOD MIDDLE SCHOOL	01	874.66
P18-01148	U S BANK/SCUSD	STEP STOOL - SALLY EVEY	CHILD DEVELOPMENT PROGRAMS	12	26.92
P18-01149	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	SLANT DESK FOR M.MYERS-ROOM 12	CAMELLIA BASIC ELEMENTARY	01	191.63
P18-01150	OPEN UP RESOURCES	MATH CURRICULUM	WILL C. WOOD MIDDLE SCHOOL	01	134.54
P18-01151	FOG WILLOW FARMS	FOG WILLOW FARMS SOCIAL -HV & PG FAMILIES	CHILD DEVELOPMENT PROGRAMS	12	900.00
P18-01152	BSN SPORTS	ATHLETICS TRAINER SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,628.86
P18-01153	BSN SPORTS	ATHLETICS EQUIPMENT	HIRAM W. JOHNSON HIGH SCHOOL	01	1,401.68
P18-01154	FLINN SCIENTIFIC INC	HMS - SCIENCE MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,642.59
P18-01155	OFFICE DEPOT	OFFICE PRINTER	FACILITIES MAINTENANCE	01	216.49
P18-01156	OFFICE DEPOT	CHAIR AND FLOOR PAD FOR OFFICE	JOHN CABRILLO ELEMENTARY	01	335.55
P18-01157	RISO PRODUCTS OF SACRAMENTO	RISO INK/MASTERS	MATSUYAMA ELEMENTARY SCHOOL	01	476.30
P18-01158	RISO PRODUCTS OF SACRAMENTO	RISO MASTERS & INK	PETER BURNETT ELEMENTARY	01	333.41
P18-01159	EMATH SOLUTIONS INC	eMATH INSTRUCTION	HIRAM W. JOHNSON HIGH SCHOOL	01	945.00
P18-01160	WILLIAMS, JEFFREY OR MAVIS	OAH REIMBURSEMENTS (WILLIAMS)	SPECIAL EDUCATION DEPARTMENT	01	560.80
P18-01161	HARLAND TECHNOLOGY SERVICES	SCANTRON MAINTENANCE	ALBERT EINSTEIN MIDDLE SCHOOL	01	709.00
P18-01162	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	BOOKS FOR PARENT EDUCATION NIGHT	JOHN CABRILLO ELEMENTARY	01	649.50
P18-01163	COMMERCIAL PUMP SERVICE INC	SEWAGE PUMP FOR PACIFIC ELEMENTARY	FACILITIES MAINTENANCE	21	22,656.85
P18-01164	CALIFORNIA COMMISSION ON TEACHER CREDENTIALING	ANNUAL ACCREDITATION FEES INDUCTION 2017-18	DEPUTY SUPERINTENDENT	01	2,000.00
P18-01165	SAENZ LANDSCAPE CONSTRUCTION	0010-424 AM WINN ECOLANDSCAPING-CONST SERV	FACILITIES SUPPORT SERVICES	21	49,300.90
P18-01166	STANFORD UNIVERSITY	MATHEMATICAL MINDSETS COURSE	ALBERT EINSTEIN MIDDLE SCHOOL	01	198.00
P18-01167	THE SHADE CARE COMPANY	THOMAS JEFFERSON REMOVAL OF TREE	FACILITIES MAINTENANCE	01	1,800.00
P18-01168	MakerBot Industries, LLC	FILAMENT/EXTRUDER REPLICATOR-ENGINEERING	CAREER & TECHNICAL PREPARATION	01	6,017.96

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P18-01169	UNIVERSITY OF CALIFORNIA DAVIS	C-STEM ANNUAL FEE	LUTHER BURBANK HIGH SCHOOL	01	1,000.00
P18-01170	STAY SAFE SHRED INC	SHRED CONFIDENTIAL DOCUMENTS STORED IN WAREHOUSE	CONSOLIDATED PROGRAMS	01	79.25
P18-01171	REFRIGERATION SUPPLIES DIST IN	HVAC SUPPLIES	FACILITIES MAINTENANCE	01	8,312.78
P18-01172	MSI- MECHANICAL SYSTEMS	0375-401 CA MONTESSORI HVAC RM 20	FACILITIES MAINTENANCE	21	13,270.00
P18-01173	DEPARTMENT OF GENERAL SERVICES	02-108338 LDV FA DSA RE-OPEN FEES	FACILITIES SUPPORT SERVICES	21	500.00
P18-01174	TRAIN 2 SUSTAIN LLC	CPR/FIRST AID CLASS 8/29/2017	CAPITAL CITY SCHOOL	01	1,210.00
P18-01175	AM STEPHENS CONSTRUCTION CO	WC WOOD ASPHALT REPAIRS	FACILITIES MAINTENANCE	01	9,631.30
P18-01176	APPLIED LANDSCAPE MAT INC	FIBAR NEEDED FOR PLAYGROUND BOXES	FACILITIES MAINTENANCE	01	44,115.60
P18-01177	BENJAMIN & ALYSON LUNETTA	FINAL SETTLEMENT PAYMENT	SPECIAL EDUCATION DEPARTMENT	01	1,950.00
P18-01178	SAN JOSE STATE UNIVERSITY FOUN	SILICON VALLEY MATHEMATICS INITIATIVE MEMBERSHIP	ACADEMIC OFFICE	01	6,000.00
P18-01179	MSI- MECHANICAL SYSTEMS	0114-401 FREEPORT HVAC PORTABLES RMS 34 & 35	FACILITIES MAINTENANCE	21	25,440.00
P18-01180	JONES SCHOOL SUPPLY CO INC	TREAT AS CONFIRMING: RED CARPET AWARDS 2017-18	MARTIN L. KING JR ELEMENTARY	01	619.94
P18-01181	DEPARTMENT OF GENERAL SERVICES	0650-404 COLLIS P HUNTINGTON FA-DSA FF FEES	FACILITIES SUPPORT SERVICES	21	500.00
P18-01183	WELLS FARGO INSURANCE SERV INC	WELLS FARGO - CONCUSSION INS. 2017 - 2018	RISK MANAGEMENT	01	19,455.00
P18-01184	ZAJIC APPLIANCE SERVICE, INC	REFRIGERATOR FOR THEO JUDAH FB PROGRAM	CHILD DEVELOPMENT PROGRAMS	12	643.29
P18-01186	CDW-G C/O PAT HEIN	VMWARE FUSION PRO	PARKWAY ELEMENTARY SCHOOL	01	87.89
P18-01187	CDW-G C/O PAT HEIN	PRINTERS/VGA CORDS/TONER	NICHOLAS ELEMENTARY SCHOOL	01	945.39
P18-01188	CDW-G C/O PAT HEIN	OFFICE TECHNOLOGY	SPECIAL EDUCATION DEPARTMENT	01	1,641.32
P18-01189	CDW-G C/O PAT HEIN	PROJECTORS FOR CLASSROOM INSTRUCTION	WILLIAM LAND ELEMENTARY	01	995.25
P18-01190	NWN CORPORATION	PURCAHSE LAPTOPS FOR CLASSROOMS	ABRAHAM LINCOLN ELEMENTARY	01	2,514.76
P18-01191	NWN CORPORATION	PRINTER - LISA STEVENS	CHILD DEVELOPMENT PROGRAMS	12	551.20
P18-01192	NWN CORPORATION	PRINTER - ROSE MOYA	CHILD DEVELOPMENT PROGRAMS	12	551.20
P18-01193	NWN CORPORATION	17-18 CHROMEBOOK CARTS	EDWARD KEMBLE ELEMENTARY	01	2,771.63

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01194	NWN CORPORATION	PRINTER FOR SHEILA DOMONDON	BOARD OF EDUCATION	01	551.20
P18-01195	NWN CORPORATION	PRINTER FOR FRONT OFFICE	JOHN D SLOAT BASIC ELEMENTARY	01	1,866.23
P18-01196	NWN CORPORATION	PRINTER	JOHN MORSE THERAPEUTIC	01	89.32
P18-01197	CDW-G C/O PAT HEIN	DATE STAMP INK REFILL	WILLIAM LAND ELEMENTARY	01	32.81
P18-01198	NWN CORPORATION	DESKTOP (McKELLAR)	SPECIAL EDUCATION DEPARTMENT	01	922.72
P18-01199	AMADOR STAGE LINES INC	JCBA - TRANSPORTATION TO UOP	HIRAM W. JOHNSON HIGH SCHOOL	01	533.07
P18-01200	APPLE INC	ADAPTERS FOR LAPTOPS	HUBERT H BANCROFT ELEMENTARY	01	408.10
P18-01201	APPLE INC	APPLE/ MACBOOK PRO 13-INCH	ETHEL I. BAKER ELEMENTARY	01	5,244.91
P18-01202	APPLE INC	USB ADAPTORS FOR APPLE LAPTOPS	LEARNING SUPPORT UNIT B	01	251.14
P18-01203	APPLE INC	JCBA - APPLE USB SUPERDRIVE	HIRAM W. JOHNSON HIGH SCHOOL	01	171.04
P18-01204	APPLE INC	REPLACEMENT APPLE LAPTOP	ALBERT EINSTEIN MIDDLE SCHOOL	01	1,222.52
P18-01205	APPLE INC	FINAL CUT PRO	COMMUNICATIONS OFFICE	01	199.00
P18-01206	COMTECH COMMUNICATIONS INC	WALKIE TALKIE / SAFETY	WILLIAM LAND ELEMENTARY	01	783.11
P18-01207	COMTECH COMMUNICATIONS INC	CHARGERS AND ANTENNAS FOR WALKIE TALKIES	WILL C. WOOD MIDDLE SCHOOL	01	332.81
P18-01209	TROXELL COMMUNICATIONS INC ATT N: BILL PITZNER	MOUNT FOR PROJECTOR	H.W. HARKNESS ELEMENTARY	01	122.33
P18-01210	PERLMUTTER PURCHASING POWER	CCTV EQUIPT REPLACEMENT, VARIOUS SCHOOLS	FACILITIES MAINTENANCE	01	6,707.10
P18-01211	POSMICRO.COM ATTN: ACCOUNTS RE CEIVABLE	Library/Textbook Scanners	LIBRARY/TEXTBOOK SERVICES	01	394.03
P18-01212	CURRICULUM ASSOCIATES LLC	I-READY READING/MATH SITE LICENSES	H.W. HARKNESS ELEMENTARY	01	11,900.00
P18-01213	CURRICULUM ASSOCIATES LLC	I-READY MATH AND READING DIAGNOSTIC SITE LICENSE	JOHN D SLOAT BASIC ELEMENTARY	01	11,900.00
P18-01214	OFFICE DEPOT	0450-406 KIT CARSON CORE ACA RENO FURNITURE	FACILITIES SUPPORT SERVICES	21	176,200.06
P18-01215	OFFICE DEPOT	Donations Restricted for School classroom supplies	HEALTH PROFESSIONS HIGH SCHOOL	01	491.71
P18-01216	OFFICE DEPOT	STUDENT SUPPORT CENTER	H.W. HARKNESS ELEMENTARY	01	1,007.72
P18-01217	FARMINGTON FRESH	6133 FRESH SLICED APPLES/BAGGED GRAPES 9/29/2017	NUTRITION SERVICES DEPARTMENT	13	16,553.50
P18-01218	ADVANCEPIERRE FOODS	6114 MEATLOAF 10/12/2017	NUTRITION SERVICES DEPARTMENT	13	6,936.00
P18-01219	IMAGE MATTERS	MATS FOR OFFICE DOORWAY	JOHN D SLOAT BASIC ELEMENTARY	01	1,387.97

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01220	AMPLIFY	AMPLIFY SOFTWARE LIC RENEWAL 2017-2018 SCHOOL YEAR	ACADEMIC OFFICE	01	7,749.60
P18-01221	VARISTY SPIRIT FASHIONS	UNIFORMS FOR CHEERLEADERS (LOANERS)	C. K. McCLATCHY HIGH SCHOOL	01	573.18
P18-01222	GOPHER SPORT	P.E. DEPT 2017-2018	KIT CARSON INTL ACADEMY	01	1,291.73
P18-01223	LEARNING A-Z	LEARNING A-Z READING SUPPORT	CESAR CHAVEZ INTERMEDIATE	01	440.00
P18-01224	Apple Inc Apple Financial Services	MINI DISPLAY PORT TO VGA ADAPTER	PARKWAY ELEMENTARY SCHOOL	01	125.57
P18-01225	LAKESHORE LEARNING CORP ATTENTION: JON BELL	CLASSROOM MATERIALS RM 11	ELDER CREEK ELEMENTARY SCHOOL	01	262.14
P18-01226	SUPPLY WORKS	WIPES FOR TRANSITION PROGRAMS	SPECIAL EDUCATION DEPARTMENT	01	206.54
P18-01227	SUPPLY WORKS	HEALTH/CLEANING (ABERCROMBIE)	SPECIAL EDUCATION DEPARTMENT	01	101.78
P18-01228	LAKESHORE LEARNING CORP ATTENTION: JON BELL	LINDA VIGGIANO	JOHN D SLOAT BASIC ELEMENTARY	01	237.80
P18-01229	LAKESHORE LEARNING CORP ATTENTION: JON BELL	PLAYGROUP INS MATERIAL (YVETTE LEE)	CHILD DEVELOPMENT PROGRAMS	12	73.84
P18-01230	WESTERN PSYCHOLOGICAL SERVICES	CARS-2 EVAL FORMS (RIOS)	SPECIAL EDUCATION DEPARTMENT	01	281.32
P18-01231	RISO PRODUCTS OF SACRAMENTO	RISO INK & MASTER ROLLS	EDWARD KEMBLE ELEMENTARY	01	443.83
P18-01232	SUPPLY WORKS	School maintenance equipment	HEALTH PROFESSIONS HIGH SCHOOL	01	479.62
P18-01233	RISO PRODUCTS OF SACRAMENTO	INSTRUCTIONAL SUPPORT	CESAR CHAVEZ INTERMEDIATE	01	211.09
P18-01234	S&S WORLDWIDE INC	PE EQUIPMENT	PARKWAY ELEMENTARY SCHOOL	01	141.13
P18-01235	HARPER COLLINS PUBLISHERS	5TH GRADE CLASSROOM NOVELS	WILLIAM LAND ELEMENTARY	01	148.14
P18-01236	HAL LEONARD CORP. ATTN: MUSIC EXPRESS	MUSIC CURRICULUM	MARTIN L. KING JR ELEMENTARY	01	255.00
P18-01237	INGENIUM GROUP	HAZARDOUS MATERIAL PICK UP	WEST CAMPUS	01	637.95
P18-01238	JUNIOR LIBRARY GUILD	LIBRARY BOOKS	LUTHER BURBANK HIGH SCHOOL	01	212.28
P18-01239	FOLLETT SCHOOL SOLUTIONS	LIBRARY BOOKS	LUTHER BURBANK HIGH SCHOOL	01	878.49
P18-01240	SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR	PE EQUIPMENTS	ROSA PARKS MIDDLE SCHOOL	01	966.16
P18-01241	U S BANK/SCUSD	COOKING SYSTEM FOR ROOM 3	JOHN D SLOAT BASIC ELEMENTARY	01	54.11
P18-01242	SOFTINTEGRATION, INC.	SOFTWARE PACKAGE FOR C-STEM	LUTHER BURBANK HIGH SCHOOL	01	300.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01243	WEST ED	TEACHING PYRAMID PRSCH BINDERS - JOHN PEREZ	CHILD DEVELOPMENT PROGRAMS	12	1,190.00
P18-01245	TOLEDO PHYSICAL ED SUPPLY INC	GOALIE GLOVES FOR SOCCER	AMERICAN LEGION HIGH SCHOOL	01	125.52
P18-01246	SUNGARD AVANTGARD ATTN: JIM BU RTON	SUNGARD AVANTGARD SOFTWARE LICENSE 2017-18	INFORMATION SERVICES	01	541.80
P18-01247	TROXELL COMMUNICATIONS INC ATTN: BILL PITZNER	ADAPTER CABLE-DONGLE	CAMELLIA BASIC ELEMENTARY	01	47.63
P18-01248	MOORE MEDICAL CORP ACCT 171864 7	FIRST AIDES SUPPLIES FOR STUDENTS	CAMELLIA BASIC ELEMENTARY	01	163.33
P18-01249	ORIENTAL TRADING CO INC	L VIGGIANO CLASSROOM SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	31.20
P18-01250	NWN CORPORATION	PRINTERS FOR CLASSROOMS	JOHN D SLOAT BASIC ELEMENTARY	01	539.86
P18-01251	PITSCO INC	REG. FEE/ FIRST TECH CHALLENGE @ SES-DAVIS	CAREER & TECHNICAL PREPARATION	01	275.00
P18-01252	PITSCO INC	HUB SET- FIRST TECH CHALLENGE @SES- KEN DAVIS	CAREER & TECHNICAL PREPARATION	01	182.30
P18-01253	REALLY GOOD STUFF	CLASSROOM MATERIALS FOR RM 1	ELDER CREEK ELEMENTARY SCHOOL	01	46.08
P18-01254	NILES BIOLOGICAL	BIO LAB MATERIALS	LUTHER BURBANK HIGH SCHOOL	01	203.13
P18-01255	US POSTAL SERVICE	POSTAGE	EDWARD KEMBLE ELEMENTARY	01	735.00
P18-01256	NORTHSTAR AV	EPSON PROJECTOR BULBS/CLASSROOMS	JOHN F. KENNEDY HIGH SCHOOL	01	662.49
P18-01257	FOOD LITERACY CENTER	FOOD LITERACY MISSION	BOARD OF EDUCATION	01	3,000.00
P18-01258	RISO PRODUCTS OF SACRAMENTO	RISO MASTER ROLLS	ROSA PARKS MIDDLE SCHOOL	01	405.94
P18-01259	PACIFIC CHEESE CO INC	6139 CHEESE 10/13/2017	NUTRITION SERVICES DEPARTMENT	13	12,240.25
P18-01260	LA TAPATIA TORTILLERIA INC	6138 TACO SHELLS 10/10/2017	NUTRITION SERVICES DEPARTMENT	13	5,297.50
P18-01261	INTEGRATED FOOD SERVICE	6136 BEEF TACO MEAT 10/10/2017	NUTRITION SERVICES DEPARTMENT	13	8,712.00
P18-01262	20TH CENTURY FOOD PRODUCTS	6137 SALAD DRESSING 10/23/2017	NUTRITION SERVICES DEPARTMENT	13	5,424.00
P18-01263	SUNWEST FOODS INC	6065 CALIFORNIA BROWN RICE 10/2/17	NUTRITION SERVICES DEPARTMENT	13	3,611.00
P18-01264	FARMINGTON FRESH	6161 FRESH SLICED APPLES/BAGGED GRAPES 10/6/2017	NUTRITION SERVICES DEPARTMENT	13	16,289.00
P18-01265	EAGLE EYE PRODUCE THE GRAPE GU YS	6162 FRESH LUNCH BUNCH GRAPES 10/9/17	NUTRITION SERVICES DEPARTMENT	13	3,231.00
P18-01266	DAVID J ELLIOT & SON STILLWATE R ORCHARDS	6163 FRESH PEARS 10/6/17	NUTRITION SERVICES DEPARTMENT	13	2,805.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01267	ESQUIRE IMAX THEATRE	IMAX THEATRE 10/25/17	H.W. HARKNESS ELEMENTARY	01	279.00
P18-01268	U S BANK/SCUSD	TABLE,SUPPLIES FOR ENGINEERING CL @RHS	CAREER & TECHNICAL PREPARATION	01	5,791.12
P18-01269	OFFICE DEPOT	OFFICE DEPOT - ADMIN SUPPLIES	FATHER K.B. KENNY	01	96.09
P18-01270	OFFICE DEPOT	OFFICE SUPPLIES	THEODORE JUDAH ELEMENTARY	01	242.16
P18-01271	OFFICE DEPOT	STUDENT SUPPORT CENTER	WOODBINE ELEMENTARY SCHOOL	01	2,754.61
P18-01272	OFFICE DEPOT	CLASSROOM SUPPLIES/ART DEPARTMENT	JOHN F. KENNEDY HIGH SCHOOL	01	294.74
P18-01273	OFFICE DEPOT	NURSING CLASSROOM DEPARTMENT - PROGRAM SUPPLIES	NEW SKILLS & BUSINESS ED. CTR	11	30.19
P18-01274	U S BANK/SCUSD	CAT 40 TOOL PROBE-USE FOR HASS CNC MILLS MACHINE	CAREER & TECHNICAL PREPARATION	01	234.28
P18-01275	DOWNEY BRAND LLP	LEGAL SERVICES RENDERED THROUGH AUGUST 31ST	ADMIN-LEGAL COUNSEL	01	2,199.04
P18-01276	U S BANK/SCUSD	L. VIGGIANO/MICHAELS	JOHN D SLOAT BASIC ELEMENTARY	01	33.68
P18-01277	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	5TH GRADE CLASSROOM NOVELS (3)	WILLIAM LAND ELEMENTARY	01	902.09
P18-01278	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	CLASSROOM READING NEWSLETTERS	HUBERT H BANCROFT ELEMENTARY	01	1,766.60
P18-01279	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	3RD GRADE CLASSROOM NOVEL	WILLIAM LAND ELEMENTARY	01	130.16
P18-01280	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	BOOK PURCHASE - CANDACE GARCIA	AMERICAN LEGION HIGH SCHOOL	01	587.03
P18-01281	U S BANK/SCUSD	DOOR MATS FOR CLASSROOMS	JOHN D SLOAT BASIC ELEMENTARY	01	467.06
P18-01282	U S BANK/SCUSD	BIKE HELMETS AND LOCKS FOR DONATED BIKES	ELDER CREEK ELEMENTARY SCHOOL	01	77.46
P18-01283	GOPHER SPORT	GYM EQUIPMENT	HIRAM W. JOHNSON HIGH SCHOOL	01	4,758.58
P18-01284	EE ATHLETICS LEAGUE	2017 MIDDLE SCHOOL VOLLEYBALL LEAGUE FEE	GENEVIEVE DIDION ELEMENTARY	01	425.00
P18-01285	SCHOOL DATEBOOKS, INC	STUDENT PLANNERS 2017-18	ALBERT EINSTEIN MIDDLE SCHOOL	01	2,472.22
P18-01286	KAPLAN EARLY LEARNING COMPANY ACCT. #630500	STUDENT BOOKCASES FOR LEVELED READERS (INST MTLS)	WILLIAM LAND ELEMENTARY	01	879.07
P18-01287	PEARSON EDUCATION INC	ADMIN PROGRAM - RESALE-BOOKS	NEW SKILLS & BUSINESS ED. CTR	11	258.95
P18-01288	GREAT MINDS	FOR PURCHASE OF 5TH GRADE MATH CURRICULUM	DAVID LUBIN ELEMENTARY SCHOOL	01	1,975.49
P18-01289	ESQUIRE IMAX THEATRE	IMAX THEATRE 11/09/17	H.W. HARKNESS ELEMENTARY	01	609.50

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01290	HEART ZONES, INC.	HEART ZONES-SUPPLEMENTAL TECHNOLOGY	FERN BACON MIDDLE SCHOOL	01	4,400.51
P18-01291	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	COPING CAT (3 VOLUMNS)	SPECIAL EDUCATION DEPARTMENT	01	72.96
P18-01292	BlueRose, LLC	dance team invoice	JOHN H. STILL - K-8	01	1,500.00
P18-01293	NORCAL SWIM SHOP	WATER POLO EQUIPMENT	C. K. McCLATCHY HIGH SCHOOL	01	725.94
P18-01294	DYNAVOX	EQUIPMENT LEASE	SPECIAL EDUCATION DEPARTMENT	01	1,998.50
P18-01295	TOMS PRINTING INC	SBAC DATA REPORTS PRINTED	C. K. McCLATCHY HIGH SCHOOL	01	476.30
P18-01296	CK McCLATCHY BAND	REIMBURSEMENT FOR MOVING GRAND PIANOS	C. K. McCLATCHY HIGH SCHOOL	01	700.00
P18-01297	COUNTY OF SACRAMENTO ENVIRONMENTAL MANAGEMENT	HAZARDOUS MATERIALS PERMIT FEES	FACILITIES MAINTENANCE	01	3,290.00
P18-01298	THE CALIFORNIA MUSEUM FOR HISTORY, WOMEN AND THE ARTS	CALIFORNIA MUSEUM	LEATAATA FLOYD ELEMENTARY	01	336.00
P18-01299	CAPITAL EDGE PAINTBALL PARK	CAPITAL EDGE PAINTBALL PARK-CJA	JOHN F. KENNEDY HIGH SCHOOL	01	1,474.00
P18-01300	DEPARTMENT OF GENERAL SERVICES	419 MATSUYAMA CSR 02-114998 DSA FF FEES	FACILITIES SUPPORT SERVICES	21	2,072.84
P18-01301	ASI- PEAK ADVENTURES	PEAK ADVENTURES FOR CJA	JOHN F. KENNEDY HIGH SCHOOL	01	2,475.00
P18-01302	CSUS AQUATIC CENTER	SACRAMENTO STATE AQUATIC CENTER - CJA	JOHN F. KENNEDY HIGH SCHOOL	01	1,530.00
P18-01303	PLATT ELECTRIC SUPPLY	BALLASTS FOR VARIOUS SCHOOLS	FACILITIES MAINTENANCE	01	7,147.75
P18-01304	JENNIFER GRASER	REIMBURSEMENT FOR JENNIFER GRASER - ROBOTICS	WILL C. WOOD MIDDLE SCHOOL	01	450.00
P18-01305	APPLIED LANDSCAPE MAT INC	PLAYGROUND FIBER FOR PRESCHOOL SITES	CHILD DEVELOPMENT PROGRAMS	12	14,856.80
P18-01306	AMADOR STAGE LINES INC	AMADOR STAGE LINES - HIGH HILL RANCH	NEW JOSEPH BONNHEIM	09	766.65
P18-01307	COMPREHENSIVE SECURITY SERVICE S, INC.	SECURITY SVCS. FOR YEAR END	C. K. McCLATCHY HIGH SCHOOL	01	3,360.00
P18-01308	DEPARTMENT OF GENERAL SERVICES	419 CSR-PONY 02-114997 DSA FINAL FEES	FACILITIES SUPPORT SERVICES	21	1,992.24
P18-01309	THOMSON WEST ATTN: BRENDA JOHN SON-BELL	SUBSCRIPTION-US SCHOOL LAWS AND RULES	ADMIN-LEGAL COUNSEL	01	294.44
P18-01310	DENISE LAMBERT C/O MARTIN LUTHER KING JR K-8	TREAT AS CONFIRMING	MARTIN L. KING JR ELEMENTARY	01	173.28
P18-01311	THE SHADE CARE COMPANY	PACIFIC- REMOVE BROKEN LIMB	FACILITIES MAINTENANCE	01	470.00
P18-01312	DMG NORTH INC	EINSTEIN RM 53	FACILITIES MAINTENANCE	01	1,926.85

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P18-01313	DENISE WATTS	TREAT AS CONFIRMING	MARTIN L. KING JR ELEMENTARY	01	605.53
P18-01314	CITY OF SACRAMENTO REVENUE DIV ISION	2017 YOUTH SOCCER PRACTICE AND GAMES	ENGINEERING AND SCIENCES HS	01	36.00
P18-01316	U S BANK/SCUSD	SOCCER EQUIPMENT FOR PE	HIRAM W. JOHNSON HIGH SCHOOL	01	303.99
P18-01317	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	CLIMATE CHANGE SUPPLEMENTAL TEXT	JOHN MORSE THERAPEUTIC	01	47.51
P18-01318	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	EAR PIECES FOR 2-WAY RADIOS	JOHN MORSE THERAPEUTIC	01	64.94
P18-01319	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	STUDENT EARPIECES AND EAR PHONES	JOHN MORSE THERAPEUTIC	01	83.34
P18-01320	UPSTATE NIAGARA COOPERATIVE IN C	6142 YOGURT 10/16/2017	NUTRITION SERVICES DEPARTMENT	13	9,408.00
P18-01321	UPSTATE NIAGARA COOPERATIVE IN C	6143 YOGURT 11/13/2017	NUTRITION SERVICES DEPARTMENT	13	9,408.00
P18-01322	SNACK-KING CORP	6153 TORTILLA CHIPS 10/17/2017	NUTRITION SERVICES DEPARTMENT	13	6,385.50
P18-01323	SNACK-KING CORP	6154 TORTILLA CHIPS CHEESE PUFFS 10/30/2017	NUTRITION SERVICES DEPARTMENT	13	10,785.50
P18-01324	SNACK-KING CORP	6155 TORTILLA CHIPS/ CHEESE PUFFS 11/9/2017	NUTRITION SERVICES DEPARTMENT	13	12,985.50
P18-01325	UNO FOODS INC	6140 CHIX BACON RANCH PIZZA 10/13/2017	NUTRITION SERVICES DEPARTMENT	13	8,505.60
P18-01326	UNO FOODS INC	6141 CHIX BACON RANCH PIZZA 11/13/2017	NUTRITION SERVICES DEPARTMENT	13	8,505.60
P18-01327	CARGILL INCORPORATED	6159 HARD COOKED EGGS 11/07/2017	NUTRITION SERVICES DEPARTMENT	13	2,306.20
P18-01328	PRIDE OF IOWA	6156 SANDWICHES 10/16/2017	NUTRITION SERVICES DEPARTMENT	13	11,500.00
P18-01329	PRIDE OF IOWA	6157 SANDWICH, HAM & CHEESE 10/30/2017	NUTRITION SERVICES DEPARTMENT	13	5,750.00
P18-01330	PRIDE OF IOWA	6158 SANDWICHES 11/13/2017	NUTRITION SERVICES DEPARTMENT	13	11,500.00
P18-01331	GENERAL MILLS	6152 CEREAL, VARIOUS FLAVOR 10/12/2017	NUTRITION SERVICES DEPARTMENT	13	18,768.00
P18-01332	TYSON FOODS	6145/6144 CHICKEN STRIPS/ CRISPITOS 10/16/2017	NUTRITION SERVICES DEPARTMENT	13	10,634.00
P18-01333	TYSON FOODS	6146/6147 CRISPITOS/ CHICKEN STRIPS 10/23/2017	NUTRITION SERVICES DEPARTMENT	13	10,634.00
P18-01334	TYSON FOODS	6148/6149 CHICKEN STRIPS/ CRISPITOS	NUTRITION SERVICES DEPARTMENT	13	11,270.00
P18-01335	JENNIE-O TURKEY STORE	6164 ROASTED TURKEY / TRKY BACON 11/1/17	NUTRITION SERVICES DEPARTMENT	13	27,425.50
P18-01336	BAKE CRAFTERS FOOD COMPANY	6165 SANDWICHES/ CROISSANTS 10/19/2017	NUTRITION SERVICES DEPARTMENT	13	15,248.76
P18-01337	BAKE CRAFTERS FOOD COMPANY	6172 CROSSIANTS & SANDWICHES 11/02/2017	NUTRITION SERVICES DEPARTMENT	13	8,453.88
P18-01338	LA TAPATIA TORTILLERIA INC	6169 TACO SHELLS 10/24/2017	NUTRITION SERVICES DEPARTMENT	13	4,873.70

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P18-01339	JSB INDUSTRIES	6168 SUNBUTTER SANDWICHES 10/23/2017	NUTRITION SERVICES DEPARTMENT	13	15,513.00
P18-01340	DEL MONTE FOODS INC	6166 PEACH AND PEAR CUPS/ CARROTS 10/31/2017	NUTRITION SERVICES DEPARTMENT	13	19,188.71
P18-01341	DON LEE FARMS	6167 CHEESEBURGER 11/08/2017	NUTRITION SERVICES DEPARTMENT	13	6,688.00
P18-01342	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	Score Board for Pe and After School	HEALTH PROFESSIONS HIGH SCHOOL	01	757.73
P18-01343	MOORE MEDICAL CORP ACCT 171864 7	NURSES SUPPLIES	CAROLINE WENZEL ELEMENTARY	01	52.53
P18-01344	QUILL.ORG	QUILL.ORG SUBSCRIPTION - WALKER	AMERICAN LEGION HIGH SCHOOL	01	80.00
P18-01345	PEARSON EDUCATION INC	ALGEBRA/GEOMETRY FOR STUDENT INSTRUCTION	CAPITAL CITY SCHOOL	01	3,283.28
P18-01346	COUGHLIN, LITZA	F2F UNIFORM SHIRTS/VISORS FOR NS STAFF	NUTRITION SERVICES DEPARTMENT	13	3,222.62
P18-01347	GBC GENERAL BINDING CORP	LAMINATOR ROLLS - QUOTE #7274779	THEODORE JUDAH ELEMENTARY	01	77.38
P18-01348	ANDYMARK INC	WHEELS/OPEN MESH AC DUAL BAND/ENGINEERING PRGM	CAREER & TECHNICAL PREPARATION	01	2,818.97
P18-01349	ZAJIC APPLIANCE SERVICE, INC	ZAJIC - REFRIGERATORS BRET HARTE	CHILD DEVELOPMENT PROGRAMS	12	1,237.59
P18-01350	RISO PRODUCTS OF SACRAMENTO	Master roll for Riso	GENEVIEVE DIDION ELEMENTARY	01	135.31
P18-01351	SOUTHERN ACCOUNTING SYSTEMS	ATTENDANCE SLIPS	NICHOLAS ELEMENTARY SCHOOL	01	1,138.17
P18-01352	S/P2	S/P2 CONSTRUCTION SAFETY COURSE-WATSON/STAFFORD	CAREER & TECHNICAL PREPARATION	01	249.00
P18-01353	OFFICE DEPOT	OFFICE CHAIRS	WOODBINE ELEMENTARY SCHOOL	01	505.50
P18-01354	OFFICE DEPOT	DIGITAL TIMERS	H.W. HARKNESS ELEMENTARY	01	53.22
P18-01355	OFFICE DEPOT	PROJECTOR CART/HEADPHONES	H.W. HARKNESS ELEMENTARY	01	276.41
P18-01356	INFINITE CAMPUS INC	INFINITE CAMPUS SUPPORT/LICENSING, THRU 6/30/18	INFORMATION SERVICES	01	402,236.20
P18-01357	JEREMY PREDKO	REIMB. PREDKO/ INTERNAL DRIVE FOR TEACHER LAPTOP	ROSEMONT HIGH SCHOOL	01	295.43
P18-01358	GAIL NAKAMURA	reimbursement to Gail Nakamura	GENEVIEVE DIDION ELEMENTARY	01	392.48
P18-01359	MILTON BOWENS	artist in residency (SIG)	JOHN H. STILL - K-8	01	1,000.00
P18-01360	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	SLY PARK 16/17 S. Y. (10/31011/4/16)	BOWLING GREEN ELEMENTARY	09	13,311.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01361	CENTER FOR NEUROBEHAVIORAL	EDUCATIONAL EVALUATION (MaWa)	SPECIAL EDUCATION DEPARTMENT	01	2,000.00
P18-01362	FERN BACON STUDENT ACTIVITIES ATTN: SHELLY KIRKLAND	PE CLOTHES FOR OI STUDENTS-ROTARY GRANT	FERN BACON MIDDLE SCHOOL	01	300.00
P18-01365	SLY PARK	SLY PARK	ETHEL PHILLIPS ELEMENTARY	01	12,975.00
P18-01366	NATIONAL INSTRUMENTS CORP	INI myRIO KITS-STARTER/MECHATRONICS-ENGINEERING CL	CAREER & TECHNICAL PREPARATION	01	7,620.80
P18-01367	SACRAMENTO COUNTY OFFICE OF ED FINANCIAL SERVICES	REMAINING BALANCE FOR 16/17	JOHN D SLOAT BASIC ELEMENTARY	01	3,902.00
P18-01368	BEN BALLENGER	REIMB- CLASSROOM TOOLS FOR AUTO SHOP TEACHER	JOHN F. KENNEDY HIGH SCHOOL	01	561.37
P18-01369	CALIFORNIA'S COALITION FOR ADE QUATE SCHOOL HOUSING	CASH MEMBERSHIP - DISTRICT MEMBERSHIP	FACILITIES SUPPORT SERVICES	01	1,135.00
P18-01370	HEALTH CARE LOGISTICS INC	PHARMACY TECH - PROGRAM SUPPLIES	NEW SKILLS & BUSINESS ED. CTR	11	883.84
P18-01371	CLASSIC AWARDS & TROPHY CO INC	TOY & CC AWARDS 17/18	HUMAN RESOURCE SERVICES	01	733.34
P18-01372	WCSB	Challenge Day T-Shirts	HEALTH PROFESSIONS HIGH SCHOOL	01	750.00
P18-01373	INTERSEGMENTAL COORDINATING	POCKET GUIDES	STRATEGY & INNOVATION OFFICE	01	3,247.50
P18-01374	RUDERMAN & KNOX LLP	SETTLEMENT AGREEMENT-LEGAL FEES	ADMIN-LEGAL COUNSEL	01	7,627.50
P18-01375	ANGELA NOVOTNY KATZAKIS	BANNERS AND KINDER SUPPLIES	JOHN D SLOAT BASIC ELEMENTARY	01	813.30
P18-01376	SCUSD/PETTY CASH CAL CARD	RECONCILE SEPT. 6. 2017-STYMEIST CAL-CARD	CAREER & TECHNICAL PREPARATION	01	104.40
P18-01377	EE ATHLETICS LEAGUE	VOLLEYBALL DUES	ROSA PARKS MIDDLE SCHOOL	01	425.00
P18-01378	CRAZY CROW TRADING POST	AIEP CLASS MATERIALS	YOUTH DEVELOPMENT	01	182.02
P18-01379	RUDERMAN & KNOX LLP	SETTLEMENT AGREEMENT-LEGAL FEES	ADMIN-LEGAL COUNSEL	01	5,000.00
P18-01380	RUDERMAN & KNOX LLP	SETTLEMENT AGREEMENT-COMPENSATORY ED FUND	ADMIN-LEGAL COUNSEL	01	5,000.00
P18-01381	SECC	2017-18 SECC MEMBERSHIP SUPPORT	INFORMATION SERVICES	01	23,407.50
P18-01382	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	CONNECTORS FOR APPLE COMUTERS	ACADEMIC ACHIEVEMENT	01	63.26
P18-01383	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	SPANISH CLASS, N. BARRIOS	CAPITAL CITY SCHOOL	01	32.46
P18-01384	GLOBAL EQUIPMENT COMPANY	SAFETY GLASSES - WOODSHOP	SUTTER MIDDLE SCHOOL	01	68.99

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P18-01385	DIBBLE INSTITUTE	Mind over matter, The Dibble Institute	HEALTH PROFESSIONS HIGH SCHOOL	01	2,321.96
P18-01386	MCGRAW HILL COMPANIES	SIG online resources	JOHN H. STILL - K-8	01	23,739.60
P18-01387	CENGAGE LEARNING ATTN: ORDER F ULLFILLMENT	LPPA STUDENT BOOKS CENGAGE LEARNING	C. K. McCLATCHY HIGH SCHOOL	01	3,386.06
P18-01388	MCGRAW HILL COMPANIES	LPPA STREET LAW BOOKS FOR STUDENTS	C. K. McCLATCHY HIGH SCHOOL	01	3,341.09
P18-01389	CURRICULUM ASSOCIATES LLC	I READY DIAGNOSTIC AND INSTRUCTION	PARKWAY ELEMENTARY SCHOOL	01	24,748.75
P18-01390	JODY COOPERMAN	REIMBURSEMENT FOR STC-COOP	SUTTER MIDDLE SCHOOL	01	3,090.00
P18-01391	OFFICE DEPOT	OFFICE DEPOT FURNITURE ORDER	FACILITIES MAINTENANCE	49	22,120.84
P18-01392	OFFICE DEPOT	STUDENT SKETCH BOOKS	SAM BRANNAN MIDDLE SCHOOL	01	1,134.73
P18-01393	DEMCO INC	LIBRARY SUPPLIES FROM DEMCO	CALIFORNIA MIDDLE SCHOOL	01	205.07
P18-01394	OFFICE DEPOT	CLASSROOM PRINTERS	WEST CAMPUS	01	637.33
P18-01395	DICK BLICK CUSTOMER #12751501	STUDENT ART SUPPLIES ORDER - JANSEN	CALIFORNIA MIDDLE SCHOOL	01	619.35
P18-01397	PRESTWICK HOUSE INC	BOOKS FOR ENGLISH CLASSES	JOHN F. KENNEDY HIGH SCHOOL	01	1,317.51
P18-01398	S&S WORLDWIDE INC	S & S WORLDWIDE PE EQUIPMENT FOR STUDENT LEARNING	SUTTERVILLE ELEMENTARY SCHOOL	01	257.48
P18-01399	STUDIES WEEKLY, INC.	SOCIAL STUDIES/SCIENCE WEEKLY READERS	HOLLYWOOD PARK ELEMENTARY	01	1,614.82
P18-01400	SDC PUBLICATIONS	SOLIDWORKS 2012 PART 1-BASICS TOOLS TEXTBK	CAREER & TECHNICAL PREPARATION	01	928.79
P18-01401	SCANTRON CORPORATION	SCANTRON PRINTER	LUTHER BURBANK HIGH SCHOOL	01	470.89
P18-01402	OFFICE DEPOT	CLASSROOM USE	CAROLINE WENZEL ELEMENTARY	01	2,392.11
P18-01403	OFFICE DEPOT	PRINTER FOR STAFF - MARIA RASUL	AMERICAN LEGION HIGH SCHOOL	01	133.68
P18-01404	SILVERADO STAGES INC	SILVERADO STAGES CHARTER - KN BISHOP'S FT	NEW JOSEPH BONNHEIM	09	1,059.00
P18-01405	NWN CORPORATION	CHROMEBOOK PURCHASE #4	AMERICAN LEGION HIGH SCHOOL	01	10,769.75
P18-01406	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	MACBOOK ADAPTORS FOR PROJECTORS	H.W. HARKNESS ELEMENTARY	01	48.17
P18-01407	DELL INC	LAPTOP COMPUTER FOR ELECTRONICS SHOP	FACILITIES MAINTENANCE	01	3,761.95
P18-01408	GRAYBAR ELECTRIC COMPANY INC	ACADEMIC OFFICE RELOCATION - MATERIALS	FACILITIES MAINTENANCE	21	1,187.63
P18-01409	NWN CORPORATION	SURFACE PRO FOR CANCY	HUMAN RESOURCE SERVICES	01	2,714.34
P18-01410	APPLE INC	MACBOOK PRO, 15" - JULIE DELAGUA	INFORMATION SERVICES	01	3,473.87

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01411	COMPUTER INFORMATION CONCEPTS	TABLEAU ANNUAL PEOPLEWARE AGRMT/7 LICENSES	INFORMATION SERVICES	01	6,100.00
P18-01412	CDW-G C/O PAT HEIN	CLASSROOM TECHNOLOGY LCD-PRINTERS	SUSAN B. ANTHONY ELEMENTARY	01	2,755.72
P18-01413	CDW-G C/O PAT HEIN	CLASSROOM TECHNOLOGY ADAPTER CONVERTER	SUSAN B. ANTHONY ELEMENTARY	01	369.78
P18-01414	U S BANK/SCUSD	WS_FTP SERVER WITH SSH, 1 YR SUPPORT	INFORMATION SERVICES	01	540.54
P18-01415	SMARTSHEET.COM INC	SMARTSHEET ONLINE SUBSCRIPTION, 10/22/17-10/21/18	INFORMATION SERVICES	01	3,725.00
P18-01416	U S BANK/SCUSD	RETURN SHIPPING/UPS CHARGES	SUTTER MIDDLE SCHOOL	01	107.44
P18-01417	SUNOPTICS	SAC HIGH SKYLIGHT REPLACEMENT	FACILITIES MAINTENANCE	01	2,234.28
P18-01418	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	CORDLESS PHONE/STUDENT SUPPORT CENTER	H.W. HARKNESS ELEMENTARY	01	66.01
P18-01419	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	BOOK PURCHASE 2 - CANDACE GARCIA	AMERICAN LEGION HIGH SCHOOL	01	64.79
P18-01420	NWN CORPORATION	STUDENT TECHNOLOGY TO ENHANCE LEARNING	CALIFORNIA MIDDLE SCHOOL	01	21,932.49
P18-01421	NWN CORPORATION	LIBRARY COMPUTER/MONITOR	PARKWAY ELEMENTARY SCHOOL	01	999.55
P18-01422	NWN CORPORATION	CHROMECAST FOR CLASSROOMS	JOHN D SLOAT BASIC ELEMENTARY	01	647.34
P18-01423	NATES FINE FOODS CAPITOLSOURCE BUSINESS FINANCE	6160 PENNE PASTA 11/10/2017	NUTRITION SERVICES DEPARTMENT	13	1,756.80
P18-01424	SCHWANS FOOD SERVICE INC	6170 CHEESE AND PEPPERONI PIZZA 6170	NUTRITION SERVICES DEPARTMENT	13	16,357.80
P18-01425	SCHWANS FOOD SERVICE INC	6171 CHEESE AND PEPPERONI PIZZA 11/09/2017	NUTRITION SERVICES DEPARTMENT	13	16,324.68
P18-01426	TRIMARK ECONOMY RESTAURANT FIX TURES	ELECTRIC CAN OPENER FOR LAS	NUTRITION SERVICES DEPARTMENT	13	1,401.84
P18-01427	GOPHER SPORT	2017 PLAYGROUND EQUIPMENT FOR PE CLASSES	SUSAN B. ANTHONY ELEMENTARY	01	2,171.59
P18-01428	COMBAT SPORTS INTERNATIONAL AT TN: ABBY HAMILTON	PE EQUIPMENT	HIRAM W. JOHNSON HIGH SCHOOL	01	1,051.77
P18-01429	LAKESHORE LEARNING CORP ATTENT ION: JON BELL	2017 LAKESHORE - LEE-HER	SUSAN B. ANTHONY ELEMENTARY	01	297.54
P18-01430	LAKESHORE LEARNING CORP ATTENT ION: JON BELL	2017 LAKESHORE - 6TH GR. IMM. CLASS MATERIALS	SUSAN B. ANTHONY ELEMENTARY	01	536.65

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01431	DECKER INC	TRAFFIC CONTROL ITEMS	OAK RIDGE ELEMENTARY SCHOOL	01	2,051.44
P18-01432	NWN CORPORATION	COLOR PRINTER FOR FRONT OFFICE USE	WEST CAMPUS	01	317.77
P18-01433	AMERICAN PACIFIC PROMOTIONS	AMERICAN PACIFIC PROMOTIONS - INV 79370	RISK MANAGEMENT	67	664.40
P18-01434	Buell Recreation, LLC	REPLACE PLAYGROUND EQUIP @ WILLIAM LAND	FACILITIES MAINTENANCE	01	1,578.16
P18-01435	S&S WORLDWIDE INC	2017 PLAYGROUND EQUIPMENT FOR PE CLASSES	SUSAN B. ANTHONY ELEMENTARY	01	658.02
P18-01436	OFFICE DEPOT	TEACHER FILE CABINET	SUSAN B. ANTHONY ELEMENTARY	01	497.91
P18-01437	OFFICE DEPOT	PRINTER FOR CLASSROOMS	C. K. McCLATCHY HIGH SCHOOL	01	2,313.81
P18-01438	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PSYCH EVAL MATERIALS	SPECIAL EDUCATION DEPARTMENT	01	11,828.55
P18-01439	NUOVA VITA CORPORATION	PIZZA CUTTING BOARDS FOR ELEM KITCHENS	NUTRITION SERVICES DEPARTMENT	13	8,580.71
P18-01440	SCHOLASTIC INC	SCHOLASTIC MAGAZINES - OHARA	SUTTER MIDDLE SCHOOL	01	511.76
P18-01441	SPORT SUPPLY GROUP, INC.	PLAY EQUIPMENT	OAK RIDGE ELEMENTARY SCHOOL	01	652.75
P18-01442	NWN CORPORATION	LAPTOP PURCHASE FOR KAL PHAN	STRATEGY & INNOVATION OFFICE	01	1,290.24
P18-01443	RISO PRODUCTS OF SACRAMENTO	RISO INK AND MASTERS	NICHOLAS ELEMENTARY SCHOOL	01	754.25
P18-01444	OFFICE DEPOT	iPAD PRO 12.9 INCH CASE	JOHN F. KENNEDY HIGH SCHOOL	01	50.07
P18-01445	OFFICE DEPOT	PRINTER CARTRIDGES	SAM BRANNAN MIDDLE SCHOOL	01	598.68
P18-01446	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES 2017-2018	CAMELLIA BASIC ELEMENTARY	01	714.45
P18-01447	RISO PRODUCTS OF SACRAMENTO	RISO SUPPLIES	CROCKER/RIVERSIDE ELEMENTARY	01	476.30
P18-01448	OFFICE DEPOT	DRY ERASE BOARD FOR ASST. SUPT.	EQUITY, ACCESS & EXCELLENCE	01	123.39
P18-01449	CURRICULUM ASSOCIATES LLC	WRITING SUPPLEMENTS FOR 1-2 GRADES	OAK RIDGE ELEMENTARY SCHOOL	01	409.79
P18-01450	RENAISSANCE LEARNING, INC	SUBSCRIPTION RENEWAL CLASSROOMS	TAHOE ELEMENTARY SCHOOL	01	4,169.30
P18-01451	OFFICE DEPOT	CONNECT CENTER SUPPLIES	INTEGRATED COMMUNITY SERVICES	01	75.37
P18-01452	CEREBELLUM CORPORATION	BILL NYE SCIENCE DVD'S	SUTTER MIDDLE SCHOOL	01	173.51
P18-01453	EAI EDUCATION	CALCULATORS FOR MATH DEPARTMENT	ROSEMONT HIGH SCHOOL	01	734.88
P18-01454	B & H PHOTO	CLASSROOM USE	CAROLINE WENZEL ELEMENTARY	01	1,169.04

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01455	NWN CORPORATION	PC'S FOR CLASSROOMS/STUDENTS	WILLIAM LAND ELEMENTARY	01	7,033.22
P18-01456	CDW-G C/O PAT HEIN	CRYSTAL SERVER LICENSE AND SUPPORT	INFORMATION SERVICES	01	2,658.95
P18-01457	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	TESTING EAR BUDS	NICHOLAS ELEMENTARY SCHOOL	01	81.84
P18-01458	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	PRESENTATION CART FOR ELMOS & DESKTOPS	SUSAN B. ANTHONY ELEMENTARY	01	458.28
P18-01459	MOTHER LODE SNA	MOTHER LODE CHAPTER 45 SUBSCRIPTIONS FOR NS SPVSRs	NUTRITION SERVICES DEPARTMENT	13	1,440.00
P18-01460	GBC GENERAL BINDING CORP ACCO BRANDS USA LLC	GBC LAMINATING MACHINE MAINTENANCE AGREEMENT	CROCKER/RIVERSIDE ELEMENTARY	01	506.19
P18-01461	FLOCABULARY INC	SITE LICENSE - FLOCABULARY	JOHN CABRILLO ELEMENTARY	01	1,700.00
P18-01462	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	SCHOLASTIC NEWS 2ND GRADE	NICHOLAS ELEMENTARY SCHOOL	01	653.40
P18-01463	WARDS NATURAL SCIENCE INC CONT RACT #010410-999	GLASS DISPOSAL BOX FOR SCIENCE CLASS	ROSEMONT HIGH SCHOOL	01	131.80
P18-01464	NATIONAL GEOGRAPHIC EXPLORER	MAGAZINE SUBSC. FOR FIRST GRADE	OAK RIDGE ELEMENTARY SCHOOL	01	6.07
P18-01465	BARNES & NOBLE BOOKSTORE	ENGLISH BOOK	ROSEMONT HIGH SCHOOL	01	32.14
P18-01466	SCHOOL OUTFITTERS DBA FAT CATA LOG	STORAGE CABINET - CULINARY ARTS@ JFK	CAREER & TECHNICAL PREPARATION	01	2,477.05
P18-01467	ORIENTAL TRADING CO INC	SUPPL INSTRUCTIONAL MATERIAL FOR CLASSROOM	THEODORE JUDAH ELEMENTARY	01	437.05
P18-01468	COMBAT SPORTS INTERNATIONAL AT TN: ABBY HAMILTON	LAW ACADEMY - SELF DEFENSE CLASS	HIRAM W. JOHNSON HIGH SCHOOL	01	352.10
P18-01469	A-1 TRADING CO	MENS & WOMENS LEADERSHIP ACADEMY UNIFORMS	YOUTH DEVELOPMENT	01	3,761.69
P18-01470	COMTECH COMMUNICATIONS INC	WALKIE TALKIES	WOODBINE ELEMENTARY SCHOOL	01	783.11
P18-01471	DISCOUNT SCHOOL SUPPLY	INST MTRL - PATRICIA PAYAN	CHILD DEVELOPMENT PROGRAMS	12	296.04
P18-01472	NASCO	PE INSTRUCTIONAL EQUIPMENT	ELDER CREEK ELEMENTARY SCHOOL	01	577.41
P18-01473	RISO PRODUCTS OF SACRAMENTO	MASTER ROLL AND INK FOR OUR RISO MACHINE	CALEB GREENWOOD ELEMENTARY	01	952.60
P18-01474	RISO PRODUCTS OF SACRAMENTO	INK & MASTERS FOR RISO	H.W. HARKNESS ELEMENTARY	01	428.67
P18-01475	ACP DIRECT	STUDENT HEADPHONES	SAM BRANNAN MIDDLE SCHOOL	01	198.44
P18-01476	DEMCO INC	DEMCO TAPE FOR LIBRARY	SUTTER MIDDLE SCHOOL	01	116.78
P18-01477	CARLEX INC	CLASS SUPPLIES-BOVY	SUTTER MIDDLE SCHOOL	01	185.13

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P18-01478	RISO PRODUCTS OF SACRAMENTO	REPLACEMENT INK FOR RISO MACHINE	WILL C. WOOD MIDDLE SCHOOL	01	714.45
P18-01479	RISO PRODUCTS OF SACRAMENTO	INK FOR RISO	OAK RIDGE ELEMENTARY SCHOOL	01	205.68
P18-01480	SILVERADO STAGES INC	TRANSPT. SAC CITY STUDENTS TO HIGH SCHOOL FAIR	ACADEMIC ACHIEVEMENT	01	5,040.00
P18-01481	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	Amazon	LEATAATA FLOYD ELEMENTARY	01	176.21
P18-01482	SUPREME SCHOOL SUPPLY	STUDENT ABSENTEE RECORDS	WASHINGTON ELEMENTARY SCHOOL	01	24.36
P18-01483	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENANCE AGREEMENT EZ221	CROCKER/RIVERSIDE ELEMENTARY	01	341.00
P18-01484	RISO PRODUCTS OF SACRAMENTO	RISO-SF CONTRACT	MATSUYAMA ELEMENTARY SCHOOL	01	298.00
P18-01485	RISO PRODUCTS OF SACRAMENTO	Riso #2 Rental and servicing	HEALTH PROFESSIONS HIGH SCHOOL	01	100.00
P18-01486	RISO PRODUCTS OF SACRAMENTO	RISO MAINTENANCE CONTRACT/AGREEMENT	THEODORE JUDAH ELEMENTARY	01	425.00
P18-01487	RISO PRODUCTS OF SACRAMENTO	RISO CONTRACT	ROSA PARKS MIDDLE SCHOOL	01	1,263.00
P18-01488	RISO PRODUCTS OF SACRAMENTO	SCHOOL RISO MAINTENANCE	BRET HARTE ELEMENTARY SCHOOL	01	425.00
P18-01489	RISO PRODUCTS OF SACRAMENTO	RISO CONTRACT RN2000	ALBERT EINSTEIN MIDDLE SCHOOL	01	425.00
P18-01490	PRODEV SERIES INC	LSJ - SKILLIFY PROGRAM	LUTHER BURBANK HIGH SCHOOL	01	3,185.00
P18-01491	GBC GENERAL BINDING CORP ACCO BRANDS USA LLC	2017-18 LAMINATOR MAINTENANCE AGREEMENT	SUSAN B. ANTHONY ELEMENTARY	01	489.32
P18-01492	BATTERIES PLUS	RADIO BATTERY REPLACEMENT	WEST CAMPUS	01	209.31
P18-01493	Discount Two Way Radio	2017 DISCOUNT TWO WAY RADIO	SUSAN B. ANTHONY ELEMENTARY	01	2,180.84
P18-01494	POSMICRO.COM ATTN: ACCOUNTS RE CEIVABLE	LIBRARY SCANNER	PARKWAY ELEMENTARY SCHOOL	01	116.37
P18-01495	AMADOR STAGE LINES INC	ATHLETIC TRANSPORTATION FOOTBALL 10-6-17	JOHN F. KENNEDY HIGH SCHOOL	01	1,120.79
P18-01496	WESTERN PSYCHOLOGICAL SERVICES	PSYCH EVAL MATERIALS	SPECIAL EDUCATION DEPARTMENT	01	29,320.09
P18-01497	GRAINGER INC ACCOUNT #80927635 5	GRAINGER	LEATAATA FLOYD ELEMENTARY	01	651.19
P18-01498	BAR HEIN CO	BAR-HEIN COMPANY	LEATAATA FLOYD ELEMENTARY	01	1,125.79
P18-01499	FELICIA DAWKINS	TREAT AS CONFIRMED	MARTIN L. KING JR ELEMENTARY	01	549.02
P18-01500	KANTER & ROMO IMMIGRATION LAW	LEGAL FEES REGARDING IMMIGRATION STATUS CHANGES	ADMIN-LEGAL COUNSEL	01	1,420.00

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P18-01501	MCMaster CARR SUPPLY CO	12 GRADE INTEREGATED UNIT	ENGINEERING AND SCIENCES HS	01	912.73
P18-01502	U S BANK/SCUSD	PLANT MANAGER SUPPLIES	WILLIAM LAND ELEMENTARY	01	80.65
P18-01503	STAY SAFE SHRED INC SHRED & RE CYCLE	SERNA CLEAN UP DAY: SHRED BINS/LOCKED BINS	SUPERINTENDENTS OFFICE	01	114.25
P18-01504	GRAINGER INC ACCOUNT #80927635 5	LIGHT BULBS	NEW TECH	09	878.77
P18-01505	DOUGLAS VALET	CLEANING OF BAND UNIFORMS	ROSEMONT HIGH SCHOOL	01	833.00
P18-01506	EE ATHLETICS LEAGUE	SAC CITY MIDDLE SCHOOL VOLLEYBALL LEAGUE 2017	SUTTER MIDDLE SCHOOL	01	850.00
P18-01507	METRO LEAGUE c/o JIM SMREKAR	ATHLETIC DUES 2017-18	HIRAM W. JOHNSON HIGH SCHOOL	01	1,380.00
P18-01508	D&P ENTERPRISES INC DBA CRESCO	SHELF FOR CULINARY ART PRGM @ JFK	CAREER & TECHNICAL PREPARATION	01	363.85
P18-01509	SHRED-IT USA INC	ONE TIME SHRED SERVICE 2017	JOHN F. KENNEDY HIGH SCHOOL	01	789.16
P18-01510	HASTIE'S CAPITOL SAND & GRAVEL	SOIL FOR GREEN ACADEMY	ROSEMONT HIGH SCHOOL	01	587.26
P18-01511	RAY MORGAN COMPANY	++CONFIRMING++ Scanning service for DR18-00164	CENTRAL PRINTING SERVICES	01	3,250.00
P18-01512	OFFICE DEPOT	DRY ERASE BOARDS	WOODBINE ELEMENTARY SCHOOL	01	321.24
P18-01513	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	SPEECH TEST KIT (ODEKIRK)	SPECIAL EDUCATION DEPARTMENT	01	351.89
P18-01514	LRP PUBLICATIONS	SECTION 504 COMPLIANCE ADVISOR PUBLICATION	ADMIN-LEGAL COUNSEL	01	274.50
P18-01515	BOOKS ARE FUN	MATH MANIPULATIVES	OAK RIDGE ELEMENTARY SCHOOL	01	497.95
P18-01516	SUPPLY WORKS	HEALTH SUPPLIES (SALONGA)	SPECIAL EDUCATION DEPARTMENT	01	312.59
P18-01517	CURRICULUM ASSOCIATES LLC	BRIGANCE KITS (2)	SPECIAL EDUCATION DEPARTMENT	01	846.27
P18-01518	GENERAL MILLS	6152-01 CEREAL, CINNAMON CHEX 10/16/2017	NUTRITION SERVICES DEPARTMENT	13	3,546.00
P18-01519	HARROLD FORD INC	VAN SERVICE & REPAIR	NUTRITION SERVICES DEPARTMENT	13	261.45
P18-01520	SCHOLASTIC, INC. ORDER DESK	SCHOLASTIC NEWS 2016-2017 FIRST GRADE	ELDER CREEK ELEMENTARY SCHOOL	01	554.40
P18-01521	DECKER INC	SCHOOL FACILITIES MAINTENANCE ITEMS	WILLIAM LAND ELEMENTARY	01	61.07
P18-01522	NORTHSTAR AV	PROJECTOR BULBS FOR CLASS USE	ELDER CREEK ELEMENTARY SCHOOL	01	461.53
P18-01523	NWN CORPORATION	SUPP'L INSTRUCTIONAL TECHNOLOGY EQUIP	THEODORE JUDAH ELEMENTARY	01	1,123.64
P18-01524	AMAZON CREDIT PLAN DEPT 30 - 2 2000248272	DVD PORTABLE DRIVE - DAVID ALEMAN	CHILD DEVELOPMENT PROGRAMS	12	80.91
P18-01525	ASI- PEAK ADVENTURES	JCBA - PEAK ADVENTURES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,925.00

*** See the last page for criteria limiting the report detail.

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

ESCAPE ONLINE

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Includes Purchase Orders dated 09/15/2017 - 10/14/2017 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
TB18-00016	MPS	Secondary AP United States History Adoption	CURRICULUM & PROF DEVELOP	01	64,869.34
Total Number of POs			679	Total	17,326,283.73

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	545	15,508,546.78
09	Charter School	21	137,142.70
11	Adult Education	7	267,132.03
12	Child Development	18	50,650.45
13	Cafeteria	69	582,860.85
21	Building Fund	18	757,165.68
49	Capital Proj for Blended Compo	1	22,120.84
67	Self Insurance	1	664.40
		Total	17,326,283.73

*** See the last page for criteria limiting the report detail.

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

ESCAPE ONLINE

Includes Purchase Orders dated 09/15/2017 - 10/14/2017 ***

PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B18-00052	11,000.00	01-5690	General Fund/Other Contracts, Rents, Leases	1,000.00
B18-00059	36,000.00	01-5690	General Fund/Other Contracts, Rents, Leases	1,000.00
B18-00112	.00	01-4320	General Fund/Non-Instructional Materials/Su	10,000.00-
B18-00144	1,561.00	01-5690	General Fund/Other Contracts, Rents, Leases	1,061.00
B18-00145	1,438.06	11-5800	Adult Education/Other Contractual Expenses	100.00
B18-00152	727.00	01-4320	General Fund/Non-Instructional Materials/Su	499.55-
B18-00204	225.00	01-4333	General Fund/Tires	33,000.00-
B18-00286	3,700.00	11-4310	Adult Education/Instructional Materials/Suppli	854.11
B18-00287	624.00	11-5690	Adult Education/Other Contracts, Rents, Leases	324.00
B18-00338	14,000.00	01-5810	General Fund/Tickets/Fees/Regis.for Parents	3,000.00
B18-00363	2,092.00	01-4320	General Fund/Non-Instructional Materials/Su	1,592.00
B18-00440	7,000.00	01-5800	General Fund/Other Contractual Expenses	3,801.00
B18-00441	7,231.82	01-4320	General Fund/Non-Instructional Materials/Su	3,979.13
B18-00476	10,218.04	01-4320	General Fund/Non-Instructional Materials/Su	5,500.00
B18-00533	14,000.00	01-5832	General Fund/Transportation-Field Trips	15,000.00-
B18-00618	11,000.00	01-5810	General Fund/Tickets/Fees/Regis.for Parents	5,000.00
CHB18-00232	1,437.00	01-4310	General Fund/Instructional Materials/Suppli	2,000.00
CHB18-00272	7,500.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CHB18-00306	5,479.00	01-4310	General Fund/Instructional Materials/Suppli	3,000.00
CHB18-00317	4,500.00	01-4310	General Fund/Instructional Materials/Suppli	1,500.00
CHB18-00352	10,000.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CS17-00368	7,229.00	01-5800	General Fund/Other Contractual Expenses	1,229.00
CS18-00057	281,571.00	21-6170	Building Fund/Land Improvement	19,250.00
CS18-00114	95,000.00	01-5100	General Fund/Subagreements for Services abo	70,000.00
		01-5800	General Fund/Other Contractual Expenses	17,000.00
			Total PO CS18-00114	87,000.00
P17-05155	1,151.48	01-4310	General Fund/Instructional Materials/Suppli	465.57-
P18-00058	56.72	01-4320	General Fund/Non-Instructional Materials/Su	6.19-
P18-00669	8,295.50	01-4320	General Fund/Non-Instructional Materials/Su	4,234.65-
P18-00674	410.35	01-4310	General Fund/Instructional Materials/Suppli	8.03
P18-00761	187,184.00	01-6200	General Fund/Buildings (Improvements)	50,544.50
P18-00850	400.65	01-4310	General Fund/Instructional Materials/Suppli	25.56
P18-00899	3,319.10	01-4410	General Fund/Equipment \$500 - \$4,999	2,086.84-
P18-00924	80,477.00	21-6200	Building Fund/Buildings (Improvements)	1,610.00
			Total PO Changes	138,085.53

Information is further limited to: (Minimum Amount = (999,999.99))

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

ESCAPE ONLINE

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Date: December 7, 2017

To: Jorge Aguilar, Superintendent

From: Gerardo Castillo, Chief Business Officer

Subject: REPORT ON CONTRACTS WITHIN THE EXPENDITURE LIMITATIONS
SPECIFIED IN PCC 20111

The following contracts were issued September 1, 2017 through October 31, 2017

SERVICE AGREEMENTS

REGISTER NO.	VENDOR	DESCRIPTION	AMOUNT
SA18-00017	Aurora Environmental Services	7/1/17 - 6/30/18: Provide science lab hazardous material training and waste removal.	\$65,000 General Funds
SA18-00049	Capitol Public Finance Group	7/1/17 - 6/30/18: Provide financial advisory services as needed for the 2017/18 school year.	\$40,020 General Funds
SA18-00063	Core Districts	7/1/17 - 6/30/18: Core Districts Collaborative membership fees for the 2017/18 school year.	\$62,000 General Funds
SA18-00078	Shoutpoint, Inc.	7/1/17 - 6/30/18: Annual license renewal for Infinite Campus integrated messaging platform.	\$49,335 General Funds
SA18-00085	United College Action Network	7/1/17 - 12/31/17: Assist district with minority teacher recruitment program.	\$32,000 Title II Funds
SA18-00112	Loy Mattison	7/1/17 - 6/30/18: E-Rate coordination services for the 2017/18 school year.	\$24,000 E-Rate Funding
SA18-00117	J. Webb Consulting	9/1/17 - 6/30/18: Serve as site literacy coach for Bowling Green McCoy Academy	\$62,500 LCFF Funds
SA18-00118	Square Root Academy	7/1/17 - 6/30/18: Provide STEM enrichment program once a week at John Still K-8 School.	\$28,000 Title I Funds

SA18-00123	Sacramento County Office Of Education	7/1/17 - 6/30/18: Provide science and engineering lab setup, professional development and lesson plans at John Still K-8 School.	\$34,755 Title I Funds
SA18-00134	The Physical Therapy Clinics	7/31/17 - 5/25/18: Provide physical therapy services to athletes in all CIF league sports at West Campus High School.	\$27,000 General Funds
SA18-00139	The Physical Therapy Clinics	7/31/17 - 5/25/18: Provide physical therapy services to athletes in all CIF league sports at John F. Kennedy High School.	\$27,000 General Funds
SA18-00148	Elaine Talley	7/1/17 - 6/30/18: Independent dispute resolution services as needed.	\$54,000 Special Education Funds
SA18-00149	Eaton Interpreting Services	7/1/17 - 6/30/18: Deaf interpreting services as needed.	\$84,000 Special Education Funds
SA18-00150	Optima Inspections	7/1/17 - Completion of Services: Inspection services as needed for the Phase II STEAM Renovation at Washington Elementary School.	\$27,200 Measure Q Funds
SA18-00153	Always Knocking Inc	9/1/17 - 6/30/18: Provide supplemental programming services for at risk and incarcerated youth focusing on violence and/or gang prevention and intervention.	\$55,300 After School Education & Safety Funds
SA18-00156	Rohit Sharma	7/31/17 - 5/25/18: Provide physical therapy services to athletes in all CIF league sports at McClatchy High School.	\$27,000 General Funds
SA18-00159	Reading Partners	7/1/17 - 6/30/17: Provide one-on-one tutoring services at Susan B. Anthony Elementary School.	\$25,000 Title I Funds
SA18-00167	Sacramento County Office Of Education	8/17/17 - 6/30/18: Provide professional development with a focus on CCSS foundational skills at Woodbine Elementary School.	\$44,000 Title I Funds
SA18-00168	HMC Architects	9/15/17 - Completion of Services: Provide architectural services as needed for the CTEIG Renovation project at John F. Kennedy High School.	\$28,500 CTE Incentive Grant

SA18-00188	Document Tracking Services	9/22/17 - 9/22/18: License renewal for document translation services.	\$24,525 General Funds
SA18-00189	Mercy Housing Inc	9/1/17 - 6/30/18: Support district staff in developing opportunities for parent learning, strategies to increase attendance rates, and coordinating services offered to staff, students and their families at Leataata Floyd Elementary School.	\$66,903 Title I Funds
SA18-00190	Erin Browder LLC	8/24/17 - : Provide professional development, coaching, trauma informed approaches, effective collaboration, student engagement, positive emotional climate, teacher leadership and community schools at Leataata Floyd Elementary School.	\$24,000 Title I and TCE-Social/Emotional Health Funds
SA18-00194	School Facility Consultants	7/1/17 - 6/30/18: Developer fee consulting services as needed.	\$38,500 General Funds
SA18-00200	David A Batts	7/31/17 - 5/25/18: Provide physical therapy services to athletes in all CIF league sports at Rosemont High School.	\$27,000 General Funds
SA18-00203	J. Webb Consulting	9/1/17 - 6/30/18: ELA/ELD curriculum and instruction coaching at John Still K-8 School.	\$50,000 Title I Funds
SA18-00205	Focus On Family Foundation	Expanded learning program and South Sacramento Visual and Performing Arts Academy Saturdays at John Still K-8 School.	\$66,000 Title I Funds
SA18-00214	Latino Film Institute Youth Cinema Project	7/1/17 - 6/30/18: Provide instructional services in cinematic film making, including filming, screenwriting, editing, etc. to one fourth grade class at Cesar Chavez ES.	\$78,918 Title I Funds
SA18-00220	College Board	7/1/17 - 6/30/18: PSAT Renewal for the 2017/18 school year.	\$42,812 General Funds
SA18-00224	Charles Cooper	9/1/17 - 6/30/18: Provide musical arts enrichment programs at Elder Creek, Bowling Green, Tahoe and Nicholas Elementaries.	\$20,000 After School Education & Safety Funds

SA18-00227	Scholar Athletes Globally Emerging	9/1/17 - 6/30/18: Provide Men's Leadership Academy at Rosemont, Hiram Johnson, Sam Brannan and Will C Wood.	\$20,000 21st Century Comm Ctr Learning, ASES, and TCE-Social/Emotional Health Funds
SA18-00229	The Cypher Hip Hop Workshops	9/1/17 - 6/30/18: Provide Cypher Hip Hop Workshops to students at Leataata Floyd, Fern Bacon, Kit Carson, Rosa Park, Will C. Wood and Health Professions Schools.	\$46,400 21st Century Comm Ctr Learning Funds; ASES Funds
SA18-00230	Roccsolid Advisement	9/1/17 - 6/30/18: Provide services for at-risk and underserved students to develop leadership skills, tools and strategies to achieve.	\$39,480 TCE-Social/Emotional Health and Youth in Action Funds
SA18-00236	Studio T Urban Dance Academy	9/1/17 - 6/30/18: Provide dance arts enrichment programs at Leataata Floyd, H.W. Harkness & PS7 Elementary Schools; Sam Brannan Middle School; Hiram Johnson & Health Profession High Schools; And Marina Vista Community Based Programs.	\$41,025 21st Century Comm Ctr Learning and ASES Funds
SA18-00241	Earth Mama Healing Inc	9/1/17 - 6/30/18: Provide "We Inspire Girls" and "My Dream Academy" programs to students at Parkway, Rosa Parks, John Still, Albert Einstein, Health Professions, Luther Burbank and Rosemont Schools.	\$42,000 21st Century Comm Ctr Learning Funds & TUPE Funds
SA18-00256	City Of Sacramento	9/1/17 - 6/30/18: Sacramento Metro Arts Commission "Any Given Child" arts program includes artist residencies, arts exposure experiences and professional development workshops.	\$22,350 General Funds
SA18-00264	City Of Refuge Sacramento	9/1/17 - 6/30/18: Provide services for at-risk and underserved female students to establish a stronger sense of self identity through the Shine California Program at Bret Harte, Pacific, Will C. Wood, American Legion, Fr. K. B. Kenny, Ethel I. Baker, Oak Ridge and Isador Cohen.	\$50,000 ASES and General Funds
S18-00002	Heartspring	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$225,000 Special Education Funds

S18-00005	Villa Santa Maria	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$28,000 Special Education Funds
S18-00006	Aldar Academy Corp	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$280,000 Special Education Funds
S18-00007	Applied Behavior Consultants Inc	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$1,000,000 Special Education Funds
S18-00010	Northern California Preparatory School	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$750,000 Special Education Funds
S18-00011	Cchat Center-Sacramento	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$60,000 Special Education Funds
S18-00012	Guiding Hands School Inc	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$750,000 Special Education Funds
S18-00013	Giving Tree Preschool Advance Kids	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$450,000 Special Education Funds
S18-00014	Odyssey Learning Center	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$500,000 Special Education Funds
S18-00015	Sierra Foothills Academy	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$85,000 Special Education Funds
S18-00019	Applied Behavior Consultants Inc	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$90,000 Special Education Funds
S18-00020	Behavioral Education For Children With Autism	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$180,000 Special Education Funds
S18-00021	Best Consulting Inc	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$25,000 Special Education Funds

S18-00022	Capitol Autism Services	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$200,000 Special Education Funds
S18-00023	Center For Autism & Related	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$79,300 Special Education Funds
S18-00024	Advance Kids	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$1,000,000 Special Education Funds
S18-00025	Learning Solutions	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$2,000,000 Special Education Funds
S18-00026	Pacific Autism Learning Services	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$100,000 Special Education Funds
S18-00027	Therapeutic Pathways Inc	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$250,000 Special Education Funds
S18-00029	Access Language Connection Inc	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$89,000 Special Education Funds
S18-00032	24/7 Medstaff	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$75,000 Special Education Funds
S18-00034	Jane Johnson Speech Therapy	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$37,000 Special Education Funds
S18-00037	Laguna Physical Therapy & Hand Rehabilitation	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$130,000 Special Education Funds
S18-00038	Capuchino Therapy Group	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$20,000 Special Education Funds
S18-00039	American River Speech Therapy	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$20,000 Special Education Funds

S18-00040	Easter Seals Superior Ca	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$175,000 Special Education Funds
S18-00042	Bright Start Therapies	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$22,000 Special Education Funds
S18-00044	Carolyn M. Ecker, Otr/L	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$20,000 Special Education Funds
S18-00045	Northern California Rehab Inc.	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$200,000 Special Education Funds
S18-00050	Speech Pathology Group Inc	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$1,200,000 Special Education Funds
S18-00051	Growing Healthy Children Therapy Services Inc	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$185,000 Special Education Funds
S18-00052	Northern California Children'stherapy Center	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$130,000 Special Education Funds
S18-00055	Blossom Pediatric Therapy	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$20,000 Special Education Funds
S18-00056	Provo Canyon School	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$131,000 Special Education Funds
S18-00057	The Music Works	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$46,500 Special Education Funds
S18-00059	Maxim Staffing Solutions	Master Contract for Non-Public School or Agency Services for the 2017/18 school year.	\$125,000 Special Education Funds

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 20, 2017
 TRADITIONAL SCHOOLS

ELEMENTARY TRADITIONAL	REGULAR ENROLLMENT			Special Education Grades K-6	TOTAL MONTH END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE		
	Kdgn	Grades 1-3	Grades 4-6				2017-2018 Actual Attendance	Cum Attd Days /36 2017-2018	PERCENTAGE 2017-2018
Abraham Lincoln Elementary	92	219	226	5	542	95.14%	524.08	95.47%	
Alice Birney Waldorf-Inspired K8	81	163	178	0	422	96.87%	410.94	97.23%	
Bret Harte Elementary	35	96	107	38	276	93.16%	254.92	94.11%	
Caleb Greenwood	72	234	192	5	503	96.84%	493.22	97.12%	
Camellia Basic Elementary	84	184	178	11	457	98.17%	455.28	98.49%	
Capital City School	1	17	24	0	42	98.91%	38.31	98.43%	
Caroline Wenzel Elementary	37	101	119	50	307	95.07%	292.58	95.89%	
Cesar Chavez ES	0	0	371	13	384	96.29%	371.31	96.37%	
Crocker/Riverside Elementary	96	277	287	0	660	97.76%	638.47	97.78%	
David Lubin Elementary	97	230	215	30	572	95.17%	528.94	95.68%	
Earl Warren Elementary	56	174	191	15	436	96.51%	422.58	96.81%	
Edward Kemble Elementary	168	421	0	15	604	95.86%	569.53	95.95%	
Elder Creek Elementary	91	312	348	0	751	96.65%	717.72	96.91%	
Ethel I Baker Elementary	92	295	297	0	684	95.06%	649.22	95.67%	
Ethel Phillips Elementary	63	200	213	22	498	94.90%	467.39	95.37%	
Father Keith B Kenny K-8 School	46	178	130	0	354	94.74%	328.69	95.07%	
Genevieve Didion Elementary	72	204	218	6	500	97.61%	488.17	97.75%	
Golden Empire Elementary	74	253	271	15	613	96.93%	596.72	97.05%	
H W Harkness Elementary	72	141	145	15	373	95.83%	360.42	96.31%	
Hollywood Park Elementary	48	133	123	43	347	96.15%	336.03	96.48%	
Home/Hospital	8	27	58	10	103	100.00%	30.55	100.00%	
Hubert H. Bancroft Elementary	68	165	169	26	428	94.39%	406.53	95.43%	
Isador Cohen Elementary	23	112	110	21	266	94.17%	253.81	94.98%	
James W Marshall Elementary	49	161	162	22	394	96.30%	376.89	96.42%	
John Bidwell Elementary	47	125	131	14	317	95.97%	299.17	96.75%	
John Cabrillo Elementary	45	129	154	40	368	94.68%	348.17	95.21%	
John D Sloat Elementary	70	79	91	17	257	94.93%	237.17	95.55%	
John H. Still K-8	87	314	272	15	688	94.08%	645.25	94.72%	
John Morse Therapeutic Center	0	0	0	29	29	90.47%	27.58	91.69%	
Leataata Floyd Elementary	48	153	137	10	348	94.39%	338.06	94.82%	
Leonardo da Vinci K - 8 School	120	281	277	38	716	97.89%	702.14	98.00%	
Mark Twain Elementary	37	127	130	28	322	95.16%	308.72	95.37%	
Martin Luther King Jr Elementary	40	126	163	35	364	95.43%	346.19	95.96%	
Matsuyama Elementary	88	253	264	4	609	96.91%	592.83	97.43%	
Nicholas Elementary	85	283	264	21	653	95.30%	627.33	95.71%	
O W Erlewine Elementary	45	114	127	12	298	94.89%	282.69	95.69%	
Oak Ridge Elementary	64	230	217	2	513	95.15%	467.61	95.43%	
Pacific Elementary	141	324	286	0	751	95.07%	701.08	95.12%	
Parkway Elementary School	72	247	213	34	566	94.34%	543.86	94.54%	
Peter Burnett Elementary	71	238	230	27	566	95.99%	545.00	96.76%	
Phoebe A Hearst Elementary	96	288	288	0	672	97.23%	655.50	97.78%	
Pony Express Elementary	48	167	175	7	397	96.39%	384.28	96.60%	
Rosa Parks K-8 School	48	142	158	12	360	95.48%	346.89	95.85%	
Sequoia Elementary	61	170	213	12	456	96.87%	442.89	96.75%	
Success Academy K-8	0	0	10	2	12	89.63%	10.25	88.70%	
Susan B Anthony Elementary	47	144	129	0	320	97.69%	305.64	97.81%	
Sutterville Elementary	72	197	233	8	510	96.49%	486.86	96.89%	
Tahoe Elementary	63	133	130	32	358	95.20%	342.22	95.61%	
Theodore Judah Elementary	96	228	229	25	578	96.32%	555.72	96.74%	
Washington Elementary	66	96	68	0	230	95.24%	220.67	95.55%	
William Land Elementary	55	182	193	0	430	97.18%	422.58	97.21%	
Woodbine Elementary	36	114	100	27	277	94.38%	258.14	94.97%	
TOTAL ELEMENTARY SCHOOLS	3,311	9,299	9,348	837	22,795	95.90%	21,757.97	96.27%	

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 20, 2017
 TRADITIONAL SCHOOLS

MIDDLE SCHOOLS	REGULAR ENROLLMENT			Special Education Grades 7-8	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Grade 7	Grade 8	Total Grades 7-8			2017-2018 Actual Attendance	Cum Attd Days/36	PERCENTAGE 2017-2018
							2017-2018	
A M Winn Elementary K-8 Waldorf	16	17	33	0	33	96.15%	32.69	96.32%
Albert Einstein MS	363	327	690	40	730	96.29%	705.11	96.65%
Alice Birney Waldorf-Inspired K8	48	56	104	0	104	97.98%	102.44	98.01%
California MS	461	442	903	17	920	95.25%	880.31	95.75%
Capital City School	11	15	26	0	26	85.33%	21.42	88.01%
Father Keith B Kenny K-8 School	20	13	33	0	33	95.37%	33.22	95.00%
Fern Bacon MS	367	365	732	19	751	95.93%	722.61	96.41%
Genevieve Didion Elementary	45	57	102	0	102	98.17%	98.36	98.28%
Home/Hospital	12	12	24	4	28	100.00%	9.79	100.00%
John H. Still K-8	124	130	254	25	279	95.13%	264.61	95.84%
John Morse Therapeutic Center	0	0	0	14	14	93.57%	13.28	92.64%
Kit Carson MS	163	167	330	19	349	94.18%	329.78	94.55%
Leonardo da Vinci K - 8 School	73	61	134	19	153	97.38%	149.06	97.79%
Martin Luther King Jr Elementary	45	47	92	0	92	95.91%	89.14	96.19%
Rosa Parks K-8 School	216	208	424	42	466	95.77%	450.22	96.12%
Sam Brannan MS	226	216	442	53	495	96.00%	475.28	96.39%
School of Engineering and Science	133	120	253	0	253	95.84%	244.64	96.50%
Success Academy K-8	2	8	10	0	10	72.04%	6.58	76.21%
Sutter MS	597	572	1169	41	1210	97.47%	1178.06	97.80%
Will C Wood MS	342	321	663	29	692	96.46%	667.42	96.81%
TOTAL MIDDLE SCHOOLS	3,264	3,154	6,418	322	6,740	96.09%	6,474.02	96.51%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 20, 2017
 TRADITIONAL SCHOOLS

HIGH SCHOOLS	REGULAR ENROLLMENT					Total Grade 9-12	Special Education Grades 9-12	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Continuation	Grade 9	Grade 10	Grade 11	Grade 12				2017-2018 Actual Attendance	Cum Attd Days/36	PERCENTAGE 2017-2018
										2017-2018	
American Legion HS	160	0	0	0	0	160	0	160	85.99%	220.64	87.53%
Arthur A. Benjamin Health Prof	0	52	58	45	31	186	18	204	92.32%	192.94	92.95%
C K McClatchy HS	0	601	569	495	513	2178	93	2271	95.71%	2142.83	96.29%
Capital City School	0	18	38	45	109	210	0	210	86.40%	163.31	86.22%
Hiram W Johnson HS	0	366	344	293	329	1332	162	1494	93.30%	1357.78	93.80%
Home/Hospital	0	14	18	22	4	58	8	66	100.00%	17.15	100.00%
John F Kennedy HS	0	573	538	540	461	2112	101	2213	95.76%	2093.61	96.28%
Kit Carson MS	0	67	36	26	24	153	0	153	96.46%	148.56	96.46%
Luther Burbank HS	0	444	378	387	368	1577	151	1728	94.34%	1621.28	95.06%
Rosemont HS	0	338	353	327	302	1320	94	1414	95.33%	1330.89	95.84%
School of Engineering and Science	0	93	76	63	54	286	0	286	95.80%	276.33	96.17%
The Academy	0	0	12	3	0	15	0	15	78.75%	15.00	82.95%
West Campus HS	0	207	230	199	225	861	0	861	98.06%	847.61	98.31%
TOTAL HIGH SCHOOLS	160	2,773	2,650	2,445	2,420	10,448	627	11,075	94.83%	10,427.93	95.41%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 20, 2017
 TRADITIONAL SCHOOLS

DISTRICT TOTALS	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
		2017-2018 Actual Attendance	Cum Attd Days/36	PERCENTAGE 2017-2018
			2017-2018	
ELEMENTARY	22,795	95.90%	21,758	96.27%
MIDDLE	6,740	96.09%	6,474	96.51%
HIGH SCHOOL	11,075	94.83%	10,428	95.41%
TOTAL ALL DISTRICT SEGMENTS	40,610	95.64%	38,660	96.08%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 20, 2017
 CHARTER SCHOOLS

2017-2018 DEPENDENT CHARTER SCHOOLS	REGULAR ENROLLMENT					Special Education Grades K-12	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12			2017-2018 Actual Attendance	2017-2018	PERCENTAGE 2017-2018
Bowling Green-Mc Coy	67	203	186	0	0	10	466	96.09%	445.00	96.36%
Bowling Green-Chacon	46	163	145	0	0	0	354	97.53%	344.19	97.83%
George W. Carver SAS	0	0	0	0	256	13	269	95.06%	256.69	95.00%
New Joseph Bonnheim Charter	29	138	112	0	0	0	279	95.62%	265.08	97.70%
New Tech High	0	0	0	0	163	3	166	95.49%	158.46	97.48%
The Met High School	0	0	0	0	280	0	280	97.39%	269.42	96.49%
TOTAL DEPENDENT CHARTER SCHOOLS	142	504	443	0	699	26	1,814	96.30%	1,738.84	96.78%

2017-2018 INDEPENDENT CHARTER SCHOOLS	REGULAR ENROLLMENT					Special Education Grades K-12	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12			2017-2018 Actual Attendance	2017-2018	PERCENTAGE 2017-2018
CA Montessori Project Capitol Campus	42	127	112	46	0	0	327	96.74%	317.68	96.63%
Capitol Collegiate Academy	76	157	111	0	0	0	344	95.31%	333.16	95.71%
Aspire Capitol Heights Academy	48	141	90	0	0	0	279	93.65%	263.41	95.07%
Growth Public Schools	65	47	0	0	0	0	112	87.55%	102.74	90.68%
Language Academy	84	199	200	102	0	0	585	97.21%	568.48	97.49%
Oak Park Prep	0	0	0	139	0	0	139	94.72%	124.53	96.08%
PS 7 Elementary	72	134	211	137	0	0	554	93.32%	524.47	94.30%
Sacramento Charter HS	0	0	0	0	769	0	769	94.47%	751.86	95.77%
Sol Aureus College Preparatory	47	151	119	44	0	0	361	89.40%	272.93	89.60%
Yav Pem Suab Academy	66	193	207	0	0	0	466	96.50%	451.10	96.63%
TOTAL INDEPENDENT CHARTER SCHOOLS	500	1,149	1,050	468	769	-	3,936	93.89%	3,710.36	94.80%

TOTAL CHARTER SCHOOLS	642	1,653	1,493	468	1,468	26	5,750	95.09%	5,449.20	95.79%
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 20, 2017
 ADULT EDUCATION SCHOOLS

ADULT EDUCATION	ENROLLMENT	HOURS EARNED			2017-2018 CUMULATIVE ADA		
		CONCURRENT	OTHER	TOTAL	CONCURRENT	OTHER	TOTAL
A. Warren McClaskey Adult Center	361		20,954.25	20,954.25		131.67	131.67
Charles A. Jones Career & Education Center	618		37,358.56	37,358.56		250.12	250.12
TOTAL ADULT EDUCATION	979		58,312.81	58,312.81		381.79	381.79

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 20, 2017
 GRADE BY GRADE ENROLLMENT

ELEMENTARY SCHOOLS	REGULAR CLASS ENROLLMENT							TOTAL
	Kdgn	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	REGULAR
A M Winn Elementary K-8 Waldorf	38	37	36	45	38	43	53	290
Abraham Lincoln Elementary	92	81	71	67	79	73	74	537
Alice Birney Waldorf-Inspired K8	81	48	53	62	59	60	59	422
Bret Harte Elementary	35	29	34	33	33	35	39	238
Caleb Greenwood	72	70	68	96	65	64	63	498
Camellia Basic Elementary	84	58	66	60	58	60	60	446
Capital City School	1	8	2	7	5	7	12	42
Caroline Wenzel Elementary	37	41	26	34	38	31	50	257
Cesar Chavez ES	0	0	0	0	107	126	138	371
Crocker/Riverside Elementary	96	94	91	92	96	97	94	660
David Lubin Elementary	97	82	85	63	69	77	69	542
Earl Warren Elementary	56	57	62	55	62	55	74	421
Edward Kemble Elementary	168	157	133	131	0	0	0	589
Elder Creek Elementary	91	105	117	90	113	118	117	751
Ethel I Baker Elementary	92	103	110	82	89	115	93	684
Ethel Phillips Elementary	63	70	62	68	67	84	62	476
Father Keith B Kenny K-8 School	46	64	48	66	40	42	48	354
Genevieve Didion Elementary	72	67	67	70	66	65	87	494
Golden Empire Elementary	74	84	84	85	89	84	98	598
H W Harkness Elementary	72	45	48	48	38	54	53	358
Hollywood Park Elementary	48	38	48	47	43	46	34	304
Home/Hospital	8	10	10	7	15	18	25	93
Hubert H. Bancroft Elementary	68	70	48	47	53	66	50	402
Isador Cohen Elementary	23	32	48	32	42	42	26	245
James W Marshall Elementary	49	48	64	49	44	50	68	372
John Bidwell Elementary	47	40	41	44	39	47	45	303
John Cabrillo Elementary	45	41	42	46	52	46	56	328
John D Sloat Elementary	70	28	29	22	33	26	32	240
John H. Still K-8	87	103	106	105	93	81	98	673
John Morse Therapeutic Center	0	0	0	0	0	0	0	0
Leataata Floyd Elementary	48	51	55	47	42	50	45	338
Leonardo da Vinci K - 8 School	120	96	92	93	96	94	87	678
Mark Twain Elementary	37	44	48	35	38	40	52	294
Martin Luther King Jr Elementary	40	39	52	35	60	41	62	329
Matsuyama Elementary	88	69	92	92	90	92	82	605
Nicholas Elementary	85	93	95	95	66	99	99	632
O W Erlewine Elementary	45	40	36	38	47	39	41	286
Oak Ridge Elementary	64	72	88	70	76	63	78	511
Pacific Elementary	141	119	103	102	100	99	87	751
Parkway Elementary School	72	90	73	84	63	77	73	532
Peter Burnett Elementary	71	85	72	81	63	69	98	539
Phoebe A Hearst Elementary	96	96	96	96	99	95	94	672
Pony Express Elementary	48	42	58	67	52	58	65	390
Rosa Parks K-8 School	48	48	48	46	53	46	59	348
Sequoia Elementary	61	61	58	51	65	65	83	444
Success Academy K-8	0	0	0	0	2	4	4	10
Susan B Anthony Elementary	47	37	66	41	45	41	43	320
Sutterville Elementary	72	58	72	67	60	85	88	502
Tahoe Elementary	63	54	41	38	45	45	40	326
Theodore Judah Elementary	96	88	68	72	76	87	66	553
Washington Elementary	66	48	24	24	26	22	20	230
William Land Elementary	55	62	63	57	75	63	55	430
Woodbine Elementary	36	35	38	41	25	40	35	250
TOTAL	3,311	3,137	3,137	3,025	2,989	3,126	3,233	21,958

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 20, 2017
 CUMULATIVE TOTAL ABSENCES

ELEMENTARY	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	314	504	10842	11346	95.56%
Abraham Lincoln Elementary	542	896	18867	19763	95.47%
Alice Birney Waldorf-Inspired K8	422	422	14794	15216	97.23%
Bret Harte Elementary	276	574	9177	9751	94.11%
Caleb Greenwood	503	527	17756	18283	97.12%
Camellia Basic Elementary	457	252	16390	16642	98.49%
Capital City School	42	22	1379	1401	98.43%
Caroline Wenzel Elementary	307	452	10533	10985	95.89%
Cesar Chavez ES	384	503	13367	13870	96.37%
Crocker/Riverside Elementary	660	522	22985	23507	97.78%
David Lubin Elementary	572	860	19042	19902	95.68%
Earl Warren Elementary	436	501	15213	15714	96.81%
Edward Kemble Elementary	604	865	20503	21368	95.95%
Elder Creek Elementary	751	824	25838	26662	96.91%
Ethel I Baker Elementary	684	1057	23372	24429	95.67%
Ethel Phillips Elementary	498	817	16826	17643	95.37%
Father Keith B Kenny K-8 School	354	613	11833	12446	95.07%
Genevieve Didion Elementary	500	405	17574	17979	97.75%
Golden Empire Elementary	613	653	21482	22135	97.05%
H W Harkness Elementary	373	497	12975	13472	96.31%
Hollywood Park Elementary	347	442	12097	12539	96.48%
Home/Hospital	103	0	1099.75	1099.75	100.00%
Hubert H. Bancroft Elementary	428	701	14635	15336	95.43%
Isador Cohen Elementary	266	483	9137	9620	94.98%
James W Marshall Elementary	394	504	13568	14072	96.42%
John Bidwell Elementary	317	362	10770	11132	96.75%
John Cabrillo Elementary	368	631	12534	13165	95.21%
John D Sloat Elementary	257	398	8538	8936	95.55%
John H. Still K-8	688	1296	23229	24525	94.72%
John Morse Therapeutic Center	29	90	993	1083	91.69%
Leataata Floyd Elementary	348	665	12170	12835	94.82%
Leonardo da Vinci K - 8 School	716	516	25277	25793	98.00%
Mark Twain Elementary	322	540	11114	11654	95.37%
Martin Luther King Jr Elementary	364	525	12463	12988	95.96%
Matsuyama Elementary	609	564	21342	21906	97.43%
Nicholas Elementary	653	1013	22584	23597	95.71%
O W Erlewine Elementary	298	458	10177	10635	95.69%
Oak Ridge Elementary	513	807	16834	17641	95.43%
Pacific Elementary	751	1294	25239	26533	95.12%
Parkway Elementary School	566	1131	19579	20710	94.54%
Peter Burnett Elementary	566	658	19620	20278	96.76%
Phoebe A Hearst Elementary	672	536	23598	24134	97.78%
Pony Express Elementary	397	487	13834	14321	96.60%
Rosa Parks K-8 School	360	541	12488	13029	95.85%
Sequoia Elementary	456	536	15944	16480	96.75%
Success Academy K-8	12	47	369	416	88.70%
Susan B Anthony Elementary	320	246	11003	11249	97.81%
Sutterville Elementary	510	563	17527	18090	96.89%
Tahoe Elementary	358	566	12320	12886	95.61%
Theodore Judah Elementary	578	675	20006	20681	96.74%
Washington Elementary	230	370	7944	8314	95.55%
William Land Elementary	430	437	15213	15650	97.21%
Woodbine Elementary	277	492	9293	9785	94.97%
TOTAL	22,795	30,340	783,287	813,627	96.27%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 20, 2017
 CUMULATIVE TOTAL ABSENCES

MIDDLE	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	33	45	1177	1222	96.32%
Albert Einstein MS	730	879	25384	26263	96.65%
Alice Birney Waldorf-Inspired K8	104	75	3688	3763	98.01%
California MS	920	1408	31691	33099	95.75%
Capital City School	26	105	771	876	88.01%
Father Keith B Kenny K-8 School	33	63	1196	1259	95.00%
Fern Bacon MS	751	970	26014	26984	96.41%
Genevieve Didion Elementary	102	62	3541	3603	98.28%
Home/Hospital	28	0	352.5	352.5	100.00%
John H. Still K-8	279	414	9526	9940	95.84%
John Morse Therapeutic Center	14	38	478	516	92.64%
Kit Carson MS	349	684	11872	12556	94.55%
Leonardo da Vinci K - 8 School	153	121	5366	5487	97.79%
Martin Luther King Jr Elementary	92	127	3209	3336	96.19%
Rosa Parks K-8 School	466	655	16208	16863	96.12%
Sam Brannan MS	495	641	17110	17751	96.39%
School of Engineering and Science	253	319	8807	9126	96.50%
Success Academy K-8	10	74	237	311	76.21%
Sutter MS	1210	952	42410	43362	97.80%
Will C Wood MS	692	792	24027	24819	96.81%
TOTAL	6,740	8,424	233,065	241,489	96.51%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 20, 2017
 CUMULATIVE TOTAL ABSENCES

HIGH SCHOOL	ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
American Legion HS	160	1132	7943	9075	87.53%
Arthur A. Benjamin Health Prof	204	527	6946	7473	92.95%
C K McClatchy HS	2271	2975	77142	80117	96.29%
Capital City School	210	940	5879	6819	86.22%
Hiram W Johnson HS	1494	3231	48880	52111	93.80%
Home/Hospital	66	0	617.5	617.5	100.00%
John F Kennedy HS	2213	2915	75370	78285	96.28%
Kit Carson MS	153	196	5348	5544	96.46%
Luther Burbank HS	1728	3030	58366	61396	95.06%
Rosemont HS	1414	2080	47912	49992	95.84%
School of Engineering and Science	286	396	9948	10344	96.17%
The Academy	15	111	540	651	82.95%
West Campus HS	861	526	30514	31040	98.31%
TOTAL	11,075	18,059	375,406	393,465	95.41%

	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
TOTAL ALL SCHOOLS	40,610	56,823	1,391,757	1,448,580	96.08%



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.2

Meeting Date: December 7, 2017

Subject: Head Start / Early Head Start / Early Head Start Expansion Reports

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Academic Office / Child Development

Recommendation: None

Background/Rationale: The Office of Head Start, under the auspices of the U.S. Department of Health and Human Services/Administration for Children and Families, mandates that all Head Start/Early Head Start governing entities receive specified reports related to the operational and fiduciary status of the program. These reports must include information and/or a status update in the followings areas: budget, credit card usage, USDA meals/snacks, enrollment, and program updates or summaries, if applicable. Attached, are essential monthly reports for Board members' review.

Financial Considerations: None

LCAP Goal(s): College and Career Ready; Family and Community Empowerment

Documents Attached:

1. Head Start/Early Head Start Monthly Report Summary
2. Child Development August and September 2017 Fiscal Report – Head Start Basic
3. Child Development August and September 2017 Fiscal Report – Head Start T/TA
4. Child Development August and September 2017 Fiscal Report – Early Head Start Basic
5. Child Development August and September 2017 Fiscal Report – Early Head Start T/TA
6. Child Development August and September 2017 Fiscal Report – EHS CCP Basic
7. Child Development August and September 2017 Fiscal Report – EHS CCP T/TA

Estimated Time of Presentation: N/A

Submitted by: Iris Taylor, Chief Academic Officer
Jacquie Bonini, Director, Child Development

Approved by: Jorge A. Aguilar, Superintendent

**Attachment 1
Head Start / Early Head Start
Monthly Report Summary
November 2017**

Budget Reports

HS, EHS, CCP August 2017
EHS, CCP September 2017

Credit Card Statements

None at this time

Enrollment Report for August 2017

Head Start Enrollment	
Funded Enrollment	144
Actual Enrollment	147
Percentage of Actual Attendance	68%

Early Head Start Enrollment	
Funded Enrollment	144
Actual Enrollment	147
Percentage of Actual Attendance	73%

Early Head Start Expansion Enrollment	
Funded Enrollment	40
Actual Enrollment	41
Percentage of Actual Attendance	74%

Enrollment Report for September 2017

Head Start Enrollment	
Funded Enrollment	1139
Actual Enrollment	1122
Percentage of Actual Attendance	89%

Early Head Start Enrollment	
Funded Enrollment	152
Actual Enrollment	147
Percentage of Actual Attendance	78%

Early Head Start Expansion Enrollment	
Funded Enrollment	40
Actual Enrollment	42
Percentage of Actual Attendance	78%

Disabilities Report for September 2017

Head Start 77
Early Head Start 18
EHS Expansion 4

Disabilities Report for October 2017

Head Start 77
Early Head Start 17
EHS Expansion 5

Attachement 2

SETA MONTHLY FISCAL REPORT

925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5210

Month:	August 1 - August 31, 2017	Agreement No.:	18C5551S0
Delegate:	SCUSD - Child Development Department	Program:	<input checked="" type="checkbox"/> PA 22 HS BASIC R5210 <input type="checkbox"/> PA 20 BASIC T/TA <input type="checkbox"/> PA 25 EHS <input type="checkbox"/> PA 26 EHS T/TA <input type="checkbox"/> OTHER
Remit to address	General Accounting Department - 802A		
	5735 47th Avenue		
	SACRAMENTO, CA 95824		

	Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I. A D M I N	Personnel	24,954.17	24,954.17	348,346.00	323,391.83
	Fringe Benefits	3,245.98	3,245.98	225,560.00	222,314.02
	Travel	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	0.00	0.00	4,687.00	4,687.00
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	0.00	0.00	1,200.00	1,200.00
	Indirect Costs 4.21%	8,953.39	8,953.39	349,721.00	340,767.61
	I. TOTAL ADMINISTRATION	\$37,153.54	\$37,153.54	\$929,514.00	\$892,360.46
Non-Federal Administration					
Total Fed. And Non-Fed. Administration	\$37,153.54	\$37,153.54	\$929,514.00	\$892,360.46	
II. P R O G R A M	Personnel	104,511.90	104,511.90	3,941,313.00	3,836,801.10
	Fringe Benefits	79,507.62	79,507.62	3,337,141.00	3,257,633.38
	Travel	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	0.00	0.00	261,327.00	261,327.00
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	450.00	450.00	187,331.00	186,881.00
	II. TOTAL PROGRAM	\$184,469.52	\$184,469.52	\$7,727,112.00	7,542,642.48
	NON-FEDERAL PROGRAM Basic & T/TA	\$0.00	\$0.00	\$2,169,156.00	2,169,156.00
TOTAL SETA COSTS (I + II)		\$221,623.06	\$221,623.06	\$8,656,626.00	8,435,002.94

Gerardo Castillo	9/29/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

Attachment 3

SETA MONTHLY FISCAL REPORT

925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5212

Month: August 1 - August 31, 2017 Agreement No.: 18C5551S0

Delegate: SCUSD - Child Development Department Program: PA 22 HS BASIC

Remit to address General Accounting Department - 802A PA 20 BASIC T/TA R5212

5735 47th Avenue PA 25 EHS

SACRAMENTO, CA 95824 PA 26 EHS T/TA

OTHER

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I. A D M I N	Personnel				0.00
	Fringe Benefits				0.00
	Travel				0.00
	Equipment				0.00
	Supplies				0.00
	Contractual				0.00
	Construction				0.00
	Other				0.00
	Indirect 4.21%	0.00	0.00	808.00	808.00
	I. TOTAL ADMINISTRATION	\$0.00	\$0.00	\$808.00	\$808.00
	Non-Federal Administration				
Total Fed. And Non-Fed. Administration	\$0.00	\$0.00	\$808.00	\$808.00	
II. P R O G R A M	Personnel	0.00	0.00	0.00	0.00
	Fringe Benefits	0.00	0.00	0.00	0.00
	Travel	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	0.00	0.00	0.00	0.00
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	0.00	0.00	19,192.00	19,192.00
					0.00
	II. TOTAL PROGRAM	\$0.00	\$0.00	\$19,192.00	19,192.00
	NON-FEDERAL PROGRAM Reported on Basic	\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I + II)	\$0.00	\$0.00	\$20,000.00	20,000.00	
Gerardo Castillo		9/29/2017	Shelagh Ferguson	916.643.7878	
Chief Business Officer - Authorized Signature		Date	Prepared By	Phone	

Attachment 4

SETA MONTHLY FISCAL REPORT

925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5213

Month: August 1 - August 31, 2017

Agreement No.: 18C5551S0

Delegate: SCUSD - Child Development Department

Program: PA 22 HS BASIC

Remit to address General Accounting Department - 802A

PA 20 BASIC T/TA

5735 47th Avenue

PA 25 EHS R5213

SACRAMENTO, CA 95824

PA 26 EHS T/TA

OTHER

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I. A D M I N	Personnel	1,580.65	1,580.65	31,474.00	29,893.35
	Fringe Benefits	1,639.92	1,639.92	39,518.00	37,878.08
	Travel	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	0.00	0.00	200.00	200.00
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	0.00	0.00	105.00	105.00
	Indirect Costs 4.21%	3,454.47	3,454.47	72,006.00	68,551.53
	I. TOTAL ADMINISTRATION	\$6,675.04	\$6,675.04	\$143,303.00	\$136,627.96
	Non-Federal Administration				
	Total Fed. And Non-Fed. Administration	\$6,675.04	\$6,675.04	\$143,303.00	\$136,627.96
	II. P R O G R A M	Personnel	58,325.46	58,325.46	867,089.00
Fringe Benefits		42,504.22	42,504.22	727,119.00	684,614.78
Travel		0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00
Supplies		0.00	0.00	18,932.00	18,932.00
Contractual		0.00	0.00	0.00	0.00
Construction		0.00	0.00	0.00	0.00
Other		0.00	0.00	25,913.00	25,913.00
II. TOTAL PROGRAM		\$100,829.68	\$100,829.68	\$1,639,053.00	1,538,223.32
NON-FEDERAL PROGRAM Basic & T/TA		\$0.00	\$0.00	\$452,480.00	452,480.00
TOTAL SETA COSTS (I + II)		\$107,504.72	\$107,504.72	\$1,782,356.00	1,674,851.28

Gerardo Castillo	9/29/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

Attachment 5

SETA MONTHLY FISCAL REPORT

925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5216

Month:	<u>August 1 - August 31, 2017</u>	Agreement No.:	<u>18C5551S0</u>
Delegate:	<u>SCUSD - Child Development Department</u>	Program:	<input type="checkbox"/> PA 22 HS BASIC <input type="checkbox"/> PA 20 BASIC T/TA <input type="checkbox"/> PA 25 EHS <input checked="" type="checkbox"/> PA 26 EHS T/TA <input type="checkbox"/> OTHER
Remit to address	<u>General Accounting Department - 802A</u>		
	<u>5735 47th Avenue</u>		
	<u>SACRAMENTO, CA 95824</u>		R5216

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I. A D M I N	Personnel				0.00
	Fringe Benefits				0.00
	Travel				0.00
	Equipment				0.00
	Supplies				0.00
	Contractual				0.00
	Construction				0.00
	Other				0.00
	Indirect 4.21%			1,114.00	1,114.00
	I. TOTAL ADMINISTRATION	\$0.00	\$0.00	\$1,114.00	\$1,114.00
	Non-Federal Administration				
	Total Fed. And Non-Fed. Administration	\$0.00	\$0.00	\$1,114.00	\$1,114.00
II. P R O G R A M	Personnel	0.00	0.00	0.00	0.00
	Fringe Benefits	0.00	0.00	0.00	0.00
	Travel	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	0.00	0.00	650.00	650.00
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	0.00	0.00	25,800.00	25,800.00
					0.00
	II. TOTAL PROGRAM	\$0.00	\$0.00	\$26,450.00	26,450.00
	NON-FEDERAL PROGRAM Reported with Basic	\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I + II)		\$0.00	\$0.00	\$27,564.00	27,564.00

Gerardo Castillo	9/29/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

**Attachment 6
CHILD DEVELOPMENT DEPARTMENT
SETA MONTHLY FISCAL REPORT**

R5211

Month: August 1 - August 31, 2017


Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Remit to address: GENERAL ACCOUNTING DEPARTMENT - 802A
5735 47TH AVENUE
SACRAMENTO, CA 95824

Agreement No.: 18C5551S0

Program: PA 3125 EHS-CCP BASIC R5211
 PA 3120 EHS-CCP T/TA R5221
 PA 3128 EHS-CCP START UP R5243

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
	Current Period & Adjustments	Cumulative To Date		
I. Personnel	134.61	134.61	1,726.00	1,591.39
Fringe Benefits	92.45	92.45	1,066.00	973.55
A. Occupancy	0.00	0.00	0.00	0.00
D. Staff Travel	0.00	0.00	0.00	0.00
M. Supplies	0.00	0.00	1,015.00	1,015.00
I. Other	0.00	0.00	105.00	105.00
N. Indirect Costs 4.21%	2,035.12	2,035.12	29,076.00	27,040.88
I. TOTAL ADMINISTRATION	\$2,262.18	\$2,262.18	\$32,988.00	\$30,725.82
NON-FEDERAL ADMINISTRATION *				
TOTAL FED & NON-FED ADMIN	\$2,262.18	\$2,262.18	\$32,988.00	\$30,725.82
II. a. Personnel**	27,529.09	27,529.09	351,729.00	324,199.91
b. Fringe Benefits**	20,584.03	20,584.03	270,207.00	249,622.97
P. c. Travel	0.00	0.00	0.00	0.00
R. d. Equipment	0.00	0.00	0.00	0.00
O. e. Supplies	0.00	0.00	48,557.00	48,557.00
G. f. Contractual	0.00	0.00	0.00	0.00
R. g. Construction	0.00	0.00	0.00	0.00
A. h. Other	0.00	0.00	16,245.00	16,245.00
M.				
II. TOTAL PROGRAM	\$48,113.12	\$48,113.12	\$686,738.00	638,624.88
NON-FEDERAL PROGRAM Basic 719,726 & T/TA 17,500	\$0.00	\$0.00	\$184,307.00	184,307.00
TOTAL SETA COSTS (I + II)	\$50,375.30	\$50,375.30	\$719,726.00	669,350.70

Gerardo Castillo 	9/13/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

R5211. August16-17

SUBSIDIZED SLOTS	
How many subsidized slots are you contractually obligated to retain?	8
How many subsidized slots do you currently have?	8
	100%
If the number of current subsidized slots is less than the contractual obligation, then you must submit the "Subsidy Loss Reimbursement Claim Form" to receive a reimbursement for the lost subsidy.	

**Attachment 7
CHILD DEVELOPMENT DEPARTMENT
SETA MONTHLY FISCAL REPORT
R5221**

Month: August 1 - August 31, 2017

Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Remit to address: GENERAL ACCOUNTING DEPARTMENT - 802A
5735 47TH AVENUE
SACRAMENTO, CA 95824

Agreement No.: 18C5551S0

Program: PA 3125 EHS-CCP BASIC R5211
 PA 3120 EHS-CCP T/TA R5221
 PA 3128 EHS-CCP START UP R5243

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
	Current Period & Adjustments	Cumulative To Date		
I. Personnel	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00	0.00
A Occupancy	0.00	0.00	0.00	0.00
D Staff Travel	0.00	0.00	0.00	0.00
M Supplies	0.00	0.00	0.00	0.00
I Other	0.00	0.00	0.00	0.00
N Indirect Costs 4.21%	97.88	97.88	707.00	609.12
I. TOTAL ADMINISTRATION	\$97.88	\$97.88	\$707.00	\$609.12
NON-FEDERAL ADMINISTRATION *				
TOTAL FED & NON-FED ADMIN	\$97.88	\$97.88	\$707.00	\$609.12
II. a. Personnel**	0.00	0.00	0.00	0.00
b. Fringe Benefits**	0.00	0.00	0.00	0.00
P c. Travel	0.00	0.00	0.00	0.00
R d. Equipment	0.00	0.00	0.00	0.00
O e. Supplies	0.00	0.00	0.00	0.00
G f. Contractual	0.00	0.00	0.00	0.00
R g. Construction	0.00	0.00	0.00	0.00
A h. Other	2,325.00	2,325.00	16,793.00	14,468.00
M II. TOTAL PROGRAM	\$2,325.00	\$2,325.00	\$16,793.00	14,468.00
NON-FEDERAL PROGRAM	\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I+II)	\$2,422.88	\$2,422.88	\$17,500.00	15,077.12

Gerardo Castillo	9/13/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

R.5221.16-17

SUBSIDIZED SLOTS

How many subsidized slots are you contractually obligated to retain? 8

How many subsidized slots do you currently have? 8

If the number of current subsidized slots is less than the contractual obligation, then you must submit the "Subsidy Loss Reimbursement Claim Form" to receive a reimbursement for the lost subsidy.

Attachment 8

**CHILD DEVELOPMENT DEPARTMENT
SETA MONTHLY FISCAL REPORT**

R5211

Month: September 1 - September 30, 2017

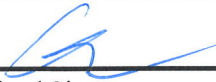
Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Remit to address: GENERAL ACCOUNTING DEPARTMENT - 802A
5735 47TH AVENUE
SACRAMENTO, CA 95824

Agreement No.: 18C5551S0

Program: PA 3125 EHS-CCP BASIC R5211
 PA 3120 EHS-CCP T/TA R5221
 PA 3128 EHS-CCP START UP R5243

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
	Current Period & Adjustments	Cumulative To Date		
I. Personnel	140.88	275.49	1,726.00	1,450.51
Fringe Benefits	94.01	186.46	1,066.00	879.54
A. Occupancy	0.00	0.00	0.00	0.00
D. Staff Travel	0.00	0.00	0.00	0.00
M. Supplies	0.00	0.00	1,015.00	1,015.00
I. Other	0.00	0.00	105.00	105.00
N. Indirect Costs 4.21%	2,835.46	4,870.58	29,076.00	24,205.42
I. TOTAL ADMINISTRATION	\$3,070.35	\$5,332.53	\$32,988.00	\$27,655.47
NON-FEDERAL ADMINISTRATION *				
TOTAL FED & NON-FED ADMIN	\$3,070.35	\$5,332.53	\$32,988.00	\$27,655.47
II. a. Personnel**	39,005.17	66,534.26	351,729.00	285,194.74
b. Fringe Benefits**	27,827.12	48,411.15	270,207.00	221,795.85
P. c. Travel	0.00	0.00	0.00	0.00
R. d. Equipment	0.00	0.00	0.00	0.00
O. e. Supplies	0.00	0.00	48,557.00	48,557.00
G. f. Contractual	0.00	0.00	0.00	0.00
R. g. Construction	0.00	0.00	0.00	0.00
A. h. Other	283.38	283.38	16,245.00	15,961.62
M. II. TOTAL PROGRAM	\$67,115.67	\$115,228.79	\$686,738.00	571,509.21
NON-FEDERAL PROGRAM Basic 719,726 & T/TA 17,500	\$0.00	\$0.00	\$184,307.00	184,307.00
TOTAL SETA COSTS (I+II)	\$70,186.02	\$120,561.32	\$719,726.00	599,164.68

Gerardo Castillo		10/3/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature		Date	Prepared By	Phone

R5211. August16-17

SUBSIDIZED SLOTS	
How many subsidized slots are you contractually obligated to retain?	8
How many subsidized slots do you currently have?	8
	100%
If the number of current subsidized slots is less than the contractual obligation, then you must submit the "Subsidy Loss Reimbursement Claim Form" to receive a reimbursement for the lost subsidy.	

Attachment 9

**CHILD DEVELOPMENT DEPARTMENT
SETA MONTHLY FISCAL REPORT**

R5221

Month: September 1 - September 30, 2017


Delegate: SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Remit to address: GENERAL ACCOUNTING DEPARTMENT - 802A
5735 47TH AVENUE
SACRAMENTO, CA 95824

Agreement No.: 18C5551S0

Program: PA 3125 EHS-CCP BASIC R5211
 PA 3120 EHS-CCP T/TA R5221
 PA 3128 EHS-CCP START UP R5243

Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
	Current Period & Adjustments	Cumulative To Date		
I. Personnel	0.00	0.00	0.00	0.00
Fringe Benefits	0.00	0.00	0.00	0.00
A. Occupancy	0.00	0.00	0.00	0.00
D. Staff Travel	0.00	0.00	0.00	0.00
M. Supplies	0.00	0.00	0.00	0.00
I. Other	0.00	0.00	0.00	0.00
N. Indirect Costs 4.21%	65.26	163.14	707.00	543.86
I. TOTAL ADMINISTRATION	\$65.26	\$163.14	\$707.00	\$543.86
NON-FEDERAL ADMINISTRATION *				
TOTAL FED & NON-FED ADMIN	\$65.26	\$163.14	\$707.00	\$543.86
II. a. Personnel**	0.00	0.00	0.00	0.00
b. Fringe Benefits**	0.00	0.00	0.00	0.00
P. c. Travel	0.00	0.00	0.00	0.00
R. d. Equipment	0.00	0.00	0.00	0.00
O. e. Supplies	0.00	0.00	0.00	0.00
G. f. Contractual	0.00	0.00	0.00	0.00
R. g. Construction	0.00	0.00	0.00	0.00
A. h. Other	1,550.00	3,875.00	16,793.00	12,918.00
M. II. TOTAL PROGRAM	\$1,550.00	\$3,875.00	\$16,793.00	12,918.00
NON-FEDERAL PROGRAM	\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I+II)	\$1,615.26	\$4,038.14	\$17,500.00	13,461.86

Gerardo Castillo 	10/3/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

R.5221.16-17

SUBSIDIZED SLOTS	
How many subsidized slots are you contractually obligated to retain?	<u>8</u>
How many subsidized slots do you currently have?	<u>8</u>
If the number of current subsidized slots is less than the contractual obligation, then you must submit the "Subsidy Loss Reimbursement Claim Form" to receive a reimbursement for the lost subsidy.	

Attachment 10

SETA MONTHLY FISCAL REPORT 925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5210

Month:	September 1 - September 30, 2017	Agreement No.:	18C5551S0
Delegate:	SCUSD - Child Development Department	Program:	<input checked="" type="checkbox"/> PA 22 HS BASIC R5210 <input type="checkbox"/> PA 20 BASIC T/TA <input type="checkbox"/> PA 25 EHS <input type="checkbox"/> PA 26 EHS T/TA <input type="checkbox"/> OTHER
Remit to address	General Accounting Department - 802A		
	5735 47th Avenue		
	SACRAMENTO, CA 95824		

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I. A D M I N	Personnel	24,947.22	49,901.39	348,346.00	298,444.61
	Fringe Benefits	3,215.36	6,461.34	225,560.00	219,098.66
	Travel	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	77.29	77.29	4,687.00	4,609.71
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	302.57	302.57	1,200.00	897.43
	Indirect Costs 4.21%	34,745.72	43,699.11	349,721.00	306,021.89
	I. TOTAL ADMINISTRATION	\$63,288.16	\$100,441.70	\$929,514.00	\$829,072.30
	Non-Federal Administration				
Total Fed. And Non-Fed. Administration	\$63,288.16	\$100,441.70	\$929,514.00	\$829,072.30	
II. P R O G R A M	Personnel	428,064.53	532,576.43	3,941,313.00	3,408,736.57
	Fringe Benefits	360,997.41	440,505.03	3,337,141.00	2,896,635.97
	Travel	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	1,698.50	1,698.50	261,327.00	259,628.50
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	6,011.02	6,461.02	187,331.00	180,869.98
	II. TOTAL PROGRAM	\$796,771.46	\$981,240.98	\$7,727,112.00	6,745,871.02
	NON-FEDERAL PROGRAM Basic & T/TA	\$0.00	\$0.00	\$2,169,156.00	2,169,156.00
	TOTAL SETA COSTS (I + II)	\$860,059.62	\$1,081,682.68	\$8,656,626.00	7,574,943.32

Gerardo Castillo	10/5/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

Attachment 11

SETA MONTHLY FISCAL REPORT

925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5212

Month: September 1 - September 30, 2017

Delegate: SCUSD - Child Development Department

Remit to address General Accounting Department - 802A

5735 47th Avenue

SACRAMENTO, CA 95824

Agreement No.: 18C5551S0

Program: PA 22 HS BASIC

PA 20 BASIC T/TA R5212

PA 25 EHS

PA 26 EHS T/TA

OTHER

Cost Item		Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
ADMINISTRATION	Personnel				0.00
	Fringe Benefits				0.00
	Travel				0.00
	Equipment				0.00
	Supplies				0.00
	Contractual				0.00
	Construction				0.00
	Other				0.00
	Indirect 4.21%	0.00	0.00	808.00	808.00
	I. TOTAL ADMINISTRATION	\$0.00	\$0.00	\$808.00	\$808.00
Non-Federal Administration					
Total Fed. And Non-Fed. Administration	\$0.00	\$0.00	\$808.00	\$808.00	
PROGRAM	Personnel	0.00	0.00	0.00	0.00
	Fringe Benefits	0.00	0.00	0.00	0.00
	Travel	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	0.00	0.00	0.00	0.00
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	0.00	0.00	19,192.00	19,192.00
					0.00
	II. TOTAL PROGRAM	\$0.00	\$0.00	\$19,192.00	19,192.00
NON-FEDERAL PROGRAM Reported on Basic					
	\$0.00	\$0.00	\$0.00	0.00	
TOTAL SETA COSTS (I + II)	\$0.00	\$0.00	\$20,000.00	20,000.00	

Gerardo Castillo	10/5/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone

Attachment 12

SETA MONTHLY FISCAL REPORT

925 Del Paso Blvd., Suite 100, Sacramento, CA 95815

R5213

Month: September 1 - September 30, 2017

Delegate: SCUSD - Child Development Department

Remit to address General Accounting Department - 802A
5735 47th Avenue
SACRAMENTO, CA 95824

Agreement No.: 18C5551S0

Program: PA 22 HS BASIC
 PA 20 BASIC T/TA
 PA 25 EHS R5213
 PA 26 EHS T/TA
 OTHER

	Cost Item	Actual Expenses		* Current Budget	Unexpended Balance	
		Current Period & Adjustments	Cumulative To Date			
I. A D M I N	Personnel	1,582.22	3,162.87	31,474.00	28,311.13	
	Fringe Benefits	1,473.52	3,113.44	39,518.00	36,404.56	
	Travel	0.00	0.00	0.00	0.00	
	Equipment	0.00	0.00	0.00	0.00	
	Supplies	0.00	0.00	200.00	200.00	
	Contractual	0.00	0.00	0.00	0.00	
	Construction	0.00	0.00	0.00	0.00	
	Other	0.00	0.00	105.00	105.00	
	Indirect Costs 4.21%	6,864.07	10,318.54	72,006.00	61,687.46	
	I. TOTAL ADMINISTRATION		\$9,919.81	\$16,594.85	\$143,303.00	\$126,708.15
Non-Federal Administration						
Total Fed. And Non-Fed. Administration		\$9,919.81	\$16,594.85	\$143,303.00	\$126,708.15	
II. P R O G R A M	Personnel	80,679.41	139,004.87	867,089.00	728,084.13	
	Fringe Benefits	56,238.01	98,742.23	727,119.00	628,376.77	
	Travel	0.00	0.00	0.00	0.00	
	Equipment	0.00	0.00	0.00	0.00	
	Supplies	87.89	87.89	18,932.00	18,844.11	
	Contractual	0.00	0.00	0.00	0.00	
	Construction	0.00	0.00	0.00	0.00	
	Other	984.61	984.61	25,913.00	24,928.39	
	II. TOTAL PROGRAM		\$137,989.92	\$238,819.60	\$1,639,053.00	1,400,233.40
	NON-FEDERAL PROGRAM Basic & T/TA		\$0.00	\$0.00	\$452,480.00	452,480.00
TOTAL SETA COSTS (I + II)		\$147,909.73	\$255,414.45	\$1,782,356.00	1,526,941.55	

Gerardo Castillo Chief Business Officer - Authorized Signature	10/5/2017 Date	Shelagh Ferguson Prepared By	916.643.7878 Phone
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Attachment 13

SETA MONTHLY FISCAL REPORT

925 Del Paso Blvd., Suite 100, Sacramento, CA 95815
R5216

Month: <u>September 1 - September 30, 2017</u>	Agreement No.: <u>18C5551S0</u>
Delegate: <u>SCUSD - Child Development Department</u>	Program: <input type="checkbox"/> PA 22 HS BASIC <input type="checkbox"/> PA 20 BASIC T/TA <input type="checkbox"/> PA 25 EHS <input checked="" type="checkbox"/> PA 26 EHS T/TA <input type="checkbox"/> OTHER
Remit to address <u>General Accounting Department - 802A</u> <u>5735 47th Avenue</u> <u>SACRAMENTO, CA 95824</u>	R5216

	Cost Item	Actual Expenses		* Current Budget	Unexpended Balance
		Current Period & Adjustments	Cumulative To Date		
I. A D M I N	Personnel				0.00
	Fringe Benefits				0.00
	Travel				0.00
	Equipment				0.00
	Supplies				0.00
	Contractual				0.00
	Construction				0.00
	Other				0.00
	Indirect 4.21%			1,114.00	1,114.00
	I. TOTAL ADMINISTRATION		\$0.00	\$0.00	\$1,114.00
Non-Federal Administration					
Total Fed. And Non-Fed. Administration		\$0.00	\$0.00	\$1,114.00	\$1,114.00
II. P R O G R A M	Personnel	0.00	0.00	0.00	0.00
	Fringe Benefits	0.00	0.00	0.00	0.00
	Travel	0.00	0.00	0.00	0.00
	Equipment	0.00	0.00	0.00	0.00
	Supplies	0.00	0.00	650.00	650.00
	Contractual	0.00	0.00	0.00	0.00
	Construction	0.00	0.00	0.00	0.00
	Other	0.00	0.00	25,800.00	25,800.00
					0.00
	II. TOTAL PROGRAM		\$0.00	\$0.00	\$26,450.00
NON-FEDERAL PROGRAM Reported with Basic		\$0.00	\$0.00	\$0.00	0.00
TOTAL SETA COSTS (I + II)		\$0.00	\$0.00	\$27,564.00	27,564.00

Gerardo Castillo	10/5/2017	Shelagh Ferguson	916.643.7878
Chief Business Officer - Authorized Signature	Date	Prepared By	Phone