



Putting
Children
First

BOARD OF EDUCATION MEETING AND WORKSHOP

AMENDED

Thursday, December 15, 2022

4:30 p.m. Closed Session

6:30 p.m. Open Session

Board of Education Members

Christina Pritchett, President (Trustee Area 3)

Jasjit Singh (Trustee Area 2)

Chinua Rhodes, Second Vice President (Trustee Area 5)

Tara Jeane (Trustee Area 1)

Jamee Villa (Trustee Area 4)

Taylor Kayatta (Trustee Area 6)

Lavinia Grace Phillips (Trustee Area 7)

Liam McGurk, Student Member

Serna Center

Community Conference Rooms

5735 47th Avenue

Sacramento, CA 95824

AGENDA

2022/23-13

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:

a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (Two Cases)

b) Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (OAH Case 2022100579) (Sacramento County Superior Court Case No. 34-2021-00312193)

3.2 Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management (District Representative Pam Manwiller)

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

- 3.4 *Government Code 54957 – Public Employee Appointment*
a) *Principal, Rosa Parks K-8*
- 3.5 *Education Code 35146- The Board will hear staff recommendations on the following student expulsions: Expulsion # 6,7,8, & 9 2022/2023*
- 3.6 *Government Code 54956.8 –Conference with Real Property Negotiator*
Property: 2718 G Street, Sacramento, CA
Agency Negotiator: Superintendent or designee
Negotiating Parties: SCUSD and Mogavero/Bardis Homes
Under Negotiation: Price and Terms

6:30 p.m. **4.0 CALL BACK TO ORDER / PLEDGE OF ALLEGIANCE**

- 4.1 *The Pledge of Allegiance*
- 4.2 *Broadcast Statement*
- 4.3 *Recognition of Outgoing Board Members* *10 minute presentation*
- 4.4 *Cermonial Oath of Office Given to Newly Elected Board Members:* **Information**
10 minutes
Tara Jeane
Taylor Kayatta
Jasjit Singh
- 4.5 *Stellar Student- Julia Avila, a 2nd Grade student from Caleb Greenwood Elementary and Luiza Avila, a 1st Grade student from Caleb Greenwood Elementary*

7:05 p.m. **5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION**

7:10 p.m. **6.0 AGENDA ADOPTION**

7:15 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.

7:30 p.m. **8.0 SPECIAL PRESENTATION**

8.1 *Annual Organizational Meeting of the Board of Education*

Action
10 minute presentation

Election of Officers:

*The Board Shall Elect a President, Vice President and
Second Vice President*

**9.0 BOARD WORKSHOP/STRATEGIC PLAN AND
OTHER INITIATIVES**

7:40 p.m

9.1 *Approve Resolution No. 3301 Resolution of the Board
of Education of the Sacramento Unified School District
Designating Certain General Funds as Committed Fund
Balance (Rose F. Ramos)*

Action
5 minute presentation
5 minute discussion

9.2 *1st Interim Revised Budget Approval and Budget
Calendar AND incorporate FCMAT Report Follow-
Ups (Rose F. Ramos)*

Action
15 minute presentation
30 minute discussion

9.3 *Annual Audit Report (Rose F. Ramos)*

Action
5 minute presentation
5 minute discussion

9.4 *Approve Board Policy 7310 Naming of Facilities
(Nathaniel Browning)*

Conference/Action
10 minute presentation
10 minute discussion

9.5 *Approve the Submission of Credential Waiver
Applications to the California Commission on Teacher
Credentialing (Tami Mora)*

Conference/Action
5 minute presentation
5 minute discussion

9.6 *Receive Sacramento City Teachers Association (SCTA)
Initial Proposal Regarding Certified Unit Collective
Bargaining 2022-2023 Successor Agreement Negotiations*

Information
2 minutes

10.0 COMMUNICATIONS

9:17 p.m.	10.1 Employee Organization Reports:	Information SCTA – 15 minutes SEIU – 3 minutes TCS – 3 minutes Teamsters – 3 minutes UPE – 3 minutes
	<ul style="list-style-type: none">▪ SCTA▪ SEIU▪ TCS▪ Teamsters▪ UPE	
9:44 p.m.	10.2 District Advisory Committees:	Information 3 minutes each
	<ul style="list-style-type: none">▪ Community Advisory Committee▪ District English Learner Advisory Committee▪ Local Control Accountability Plan/Parent Advisory Committee▪ Student Advisory Council▪ African American Advisory Board	
9:59 p.m.	10.3 Superintendent's Report (Jorge A. Aguilar)	Information 5 minutes
10:04 p.m.	10.4 President's Report (Christina Pritchett)	Information 5 minutes
10:09 p.m.	10.5 Student Member Report (Liam McGurk)	Information 5 minutes
10:14 p.m.	10.6 Information Sharing By Board Members	Information 10 minutes
10:24 p.m.	11.0 CONSENT AGENDA	Action 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.

11.1 Items Subject or Not Subject to Closed Session:

11.1a Approval/Ratification of Grants, Entitlements and Other Income Agreements, Approval/Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Rose F. Ramos)

11.1b Approve Personnel Transactions (Cancy McArn)

- 11.1c *Approve Business and Financial Report: Warrants, Checks and Electronic Transfers issued for the Period of November 1-30, 2022 (Rose F. Ramos)*
- 11.1d *Approve Donations to the District for the Period of November 1-30, 2022 (Rose F. Ramos)*
- 11.1e *Approve C.K. McClatchy High School Gonzaga Debate Tournament in Spokane, WA from Jan 5-8, 2023 (Lisa Allen & Vanessa Buitrago)*
- 11.1f *Approve Recommendations for Measure H Citizens' Bond Oversight Committee Membership (Rose F. Ramos)*
- 11.1g *Approve Sacramento Metropolitan Air Quality Management District Site Use Agreement for Outdoor Air Quality Monitoring at Fern Bacon Middle School (Rose F. Ramos)*
- 11.1h *Approve Staff Recommendations for Expulsions, # 6,7,8, & 9 2022/2023 (Lisa Allen and Stephan Brown)*
- 11.1i *Approve Resolution No. 3299: Authorizing Delegation of Power to Contract (Rose F. Ramos)*
- 11.1j *Approve Resolution No. 3300: Authorization of Personnel to Sign Orders on District Funds (Rose F. Ramos)*
- 11.1k *Approve A-G Completion Grant Plan (CDE) 2022-2025 (Erin Hanson and Vanessa Buitrago)*
- 11.1l *Approve Minutes of the May 5, 2022, Board of Education Meeting (Jorge A. Aguilar)*

10:26 p.m. **12.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS** **Receive Information**

12.1 *Enrollment and Attendance Report for Month 2, Ending Friday, October 21, 2022 and Purchase Order Board Report for the Period of October 15, 2022 through November 14, 2022 (Rose F. Ramos)*

10:28 p.m. **13.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- *January 19, 2023 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735th Avenue, Community Room, Regular Workshop Meeting*
- *February 2, 2023 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*

10:30 p.m. **14.0 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 will be available on the District's website at www.scusd.edu



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 4.3

Meeting Date: December 15, 2022

Subject: Recognition of Outgoing Board Members

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

Division: Board Office

Recommendation: None

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Engagement

Documents Attached:

None

Estimated Time of Presentation: 10 minutes

Submitted by: Lisa Allen, Deputy Superintendent

Approved by: Jorge A. Aguilar, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 4.4

Meeting Date: December 15, 2022

Subject: Ceremonial Oath of Office Given to Newly Elected Board Members

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

Division: Board Office

Recommendation: None

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached: None

<p>Estimated Time of Presentation: 10 minutes</p> <p>Submitted by: Jorge A. Aguilar, Superintendent</p> <p>Approved by: Jorge A. Aguilar, Superintendent</p>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 8.1

Meeting Date: December 15, 2022

Subject: Annual Organizational Meeting of the Board of Education

- 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: Elect a President, Vice President, and Second Vice President on Thursday, December 15, 2022, at 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.” The Board shall elect a President, Vice President, and Second Vice President. The Superintendent serves as the Secretary to 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

<p>Estimated Time of Presentation: 10 minutes Submitted by: Jorge A. Aguilar, Superintendent Approved by: Jorge A. Aguilar, Superintendent</p>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1

Meeting Date: December 15, 2022

Subject: **Approve Resolution No. 3301 Resolution of the Board of Education of the Sacramento City Unified School District Designating Certain General Funds as Committed Fund Balance**

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

Division: Business Services

Recommendation: Approve Resolution No. 3301 and rescind prior Resolution No 3279. Resolution No. 3301 will commits utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Estimated Amount
History/Social Science and World Language Textbook Adoption	13,000,000
3% Additional Reserve per board policy 3100	23,325,134
Total Committed Amount	\$36,325,134

Background/Rationale: In order to comply with California Education Code 42127.01 (a) which imposes a 10% cap on districts' combined assigned and unassigned reserves. The 10% cap is based on the total general fund expenditures, transfers out and other uses.

Failure to comply may result in one of the following consequences:

1. Disapproved budget
2. Conditionally approved budget and requirement to address the excess fund balance to receive approval
3. Approved budget with comment regarding excess fund balance and directive to remedy the condition

Financial Considerations: Commit funds for intended purposes in order to comply with Education Code 42127.01(a).

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

Documents Attached:

1. Executive Summary
2. Resolution No. 3301

<p>Estimated Time: 5 min presentation & 5 minute discussion Submitted by: Rose Ramos, Chief Business and Operations Officer Approved by: Jorge A. Aguilar, Superintendent</p>
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Board of Education Executive Summary

Business Services

Resolution to Commit Funds

December 15, 2022



I. OVERVIEW/HISTORY:

Proposition 2 was approved by California voters in 2014 to establish the Public School System Stabilization Account (PSSSA). The intent of this reserve also referred to as the Proposition 98 rainy day fund is to protect schools by providing stability to the state budget during fiscally challenging periods. Education Code 42127.01(a) further states that when the PSSA balance reaches or exceeds 3% of the total Proposition 98 expenditures, a 10% cap on districts' combined assigned and unassigned reserves is triggered. The State's 2021-2022 budget included deposits into the PSSSA triggering the 10% cap for school districts effective for the 2022-2023 budget. Additionally, the Governor's 2022-2023 budget proposal includes additional deposits into the PSSSA which may cause the 10% cap to remain in effect beyond 2022-2023.

School districts with reserves above the 10% cap have three options to satisfy this requirement:

1. Spend down the excess reserves on one-time programs supported by a defined plan. For example, a technology initiative, a facility project, etc.
2. Seek a temporary waiver from the county superintendent per Education Code 42127.01(b). Education Code Section 42127.01(b) provides that a district may be exempt from the cap for up to two consecutive fiscal years within a three-year period based on documents indicating that extraordinary fiscal circumstances substantiate the need for the excess reserves. Further, the statute requires a district to do all of the following:
 - a. Provide a statement that substantiates the need for a combined assigned and unassigned ending general fund balance that is more than 10%.
 - b. Identify the funding amounts in the budget adopted by the district that are associated with extraordinary fiscal circumstances.
 - c. Provide documentation that no other fiscal resources are available to fund the extraordinary fiscal circumstances. Keep in mind if extraordinary fiscal circumstances exist, then so does the justification to commit funds.

Note that FCMAT recommends against seeking a county superintendent waiver unless the county superintendent has expressed a willingness to consider such waivers. Also, a waiver is valid only for up to two consecutive years.

Board of Education Executive Summary

Business Services

Resolution to Commit Funds

December 15, 2022



3. Reclassify any unassigned or assigned components of the fund balance to the committed or restricted category of the fund balance consistent with GASB 54. Committing funds will include the following key provisions:
 - a. Committed fund balance includes amounts constrained to specific purposes by the Board.
 - b. All commitments of funds shall be approved by a majority vote of the Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

The District recommends option 3, board approval to commit funds in order to comply with the 10% cap limitation.

II. DRIVING GOVERNANCE:

- Education Code section 42103 requires the governing board of each school district shall hold a public hearing on the proposed budget in a school district facility, or some other place conveniently accessible to the residents of the school district for public inspection.
- Education Code section 42127 requires the Governing Board of each school district to adopt a budget on or before July 1st. Article XIII section 36(e)(6) requires the Governing Board to approve Education Protection Account proposed expenditures in open session of a public meeting. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.

III. BUDGET:

The District's 2022-23 First Interim General Fund projects an estimated ending fund balance of \$189.6 million. After accounting for restricted balances and non-spendable funds, the total assigned and unassigned is projected at \$95.1M approximately. The District's 10% reserve cap is calculated at \$77.7M approximately, therefore, reserves are estimated at \$17.4M above the cap. The table below provides the calculations.

Board of Education Executive Summary

Business Services

Resolution to Commit Funds

December 15, 2022



2022-23 1st Interim Reserve Cap Calculation

	2022-23 First Interim Budget
Projected Ending Fund Balance	189,635,809
Less Restricted amount	(94,152,683)
Less Nonspendable	(325,000)
Total Assigned/Unassigned	\$95,158,126
Total Expenditures	778,730,007
Plus (Less) transfers in/out	(1,225,524)
Total Net Expenditures	777,504,483
10% Reserve Cap	\$77,750,448
Amount Above Reserve Cap To Be Committed	\$17,407,678

The District recommends the following one-time commitments for unfunded programs in the 2022-2023 budget.

Commitments:	
Purpose	Estimated Amount
History/Social Science and World Language Textbook Adoption	13,000,000
3% Additional Reserve per board policy 3100	23,325,134
Total Committed Amount	\$36,325,134

The commitments of approximately \$36.3M listed above will address the 10% reserve cap of \$77.7M.

Note that the Board will retain the authority to change the purposes and/or amounts throughout the 2022-2023 fiscal year but this action must occur prior to the close of the 2022-2023 fiscal year. The District will monitor these purposes and provide a status report at each interim reporting period or as needed.

IV. GOALS, OBJECTIVES AND MEASURES:

Maintain fiscal solvency, restore stability and address the long term financial issues of the District.

Board of Education Executive Summary

Business Services

Resolution to Commit Funds

December 15, 2022



V. MAJOR INITIATIVES:

- Continued analysis of information from the State and its impact on the District's Budget

VI. RESULTS:

Budget development for 2023-24 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure a balanced Adopted Budget is in place on or before July 1, 2023.

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 monitor the District and state fiscal health.
- 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.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION NO. 3301

**Resolution #3301 Of The Board Of Education Of The Sacramento City Unified School District
Designating Certain General Funds As Committed Fund Balance**

WHEREAS, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Sacramento City Unified School District Board of Education (Board) has previously adopted Board Policy 3100 acknowledging its authority to commit, assign, or evaluate existing fund-balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board; and

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

WHEREAS, on June 23, 2022, the Governing Board of the Sacramento City Unified School District adopted Resolution No. 3279 committing portions of its general fund ending balance, which is hereby rescinded; and

WHEREAS, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance.

NOW, THEREFORE, BE IT RESOLVED, that the Sacramento City Unified School District Board of Education, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Estimated Amount
History/Social Science and World Language Textbook Adoption	13,000,000
3% Additional Reserve per board policy 3100	23,325,134
Total Committed Amount	\$36,325,134

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes; and

BE IT FURTHER RESOLVED, that the district’s Superintendent, or their designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above based on the unaudited actual financial report for fiscal year 2022-23 no later than September 15, 2023.

PASSED AND ADOPTED by the Board of Education of the Sacramento City Unified School District on the 15th day of December, 2022, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

ATTESTED TO:

Jorge A. Aguilar
Secretary of the Board of Education

Christina Pritchett
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.2

Meeting Date: December 15, 2022

Subject: 2022-23 First Interim Financial Report and FCMAT Update

- 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 2022-23 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 three interim financial reports presented to the Board of Education for the 2022-23 fiscal year. The report provides financial information as of October 31, 2022, projections for the remaining 2022-23 fiscal year and multi-year projections for 2023-24 and 2024-25 fiscal years.

Financial Considerations: The District is projected to satisfy the 2% required reserve for economic uncertainties and maintain a positive cash flow for the current and two subsequent years. The District projects a combined surplus of \$79.8M for 2022-23, \$19.8M for 2023-24 and a deficit of (\$30.3M) in 2024-25.

The District is projecting to be able to meet its financial obligations for the current and subsequent two years; therefore, the District self certifies with a positive certification. The District will continue to work closely with the Sacramento County Fiscal Advisor due to the District’s Adopted Budgets being disapproved for three prior years (2018-2019, 2019-2020 and 2020-2021) and conditionally approved for 2021-22 and 2022-2023.

LCAP Goal(s): Family and Community Empowerment; College, Career and Life Ready Graduates; Operational Excellence

Documents Attached:

1. Executive Summary
2. FCMAT Fiscal Health Risk Analysis Update
3. 2022-23 First Interim Financial Report

Estimated Time: 15 Minutes

Submitted by: Rose Ramos, Chief Business & Operations Officer

Jesse Castillo, Assistant Superintendent Business Services

Approved by: Jorge Aguilar, Superintendent

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



I. OVERVIEW/HISTORY

Interim financial reports provide information on district's financial condition for the fiscal year and two subsequent years. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The First Interim Report reflects actual financial activity for the period of July 1st through October 31st, 2022 and projects financial activity through June 30th, 2023. The First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. The State budget and budget guidelines provided by the California Department of Education, Department of Finance, county offices of education, School Services of California, and other professional organizations provide the guidance for districts to develop and modify their budgets. This is the first of the interim financial reports presented to the Governing Board for the 2022-23 fiscal year.

The 2018-19 disapproved budget qualified the District to receive independent auditing support from the Fiscal Crisis and Management Assistance Team (FCMAT). At no cost to the District, FCMAT conducted a Fiscal Health Risk Analysis Study of the District in October 2018. FCMAT presented the findings to the Governing Board at the December 13, 2018 Board Meeting. A matrix titled FCMAT Fiscal Health Risk Analysis was created to track the District's progress to correct the findings. The District and the SCOE assigned Fiscal Advisor have worked together to implement FCMAT's recommendations.

The District provides regular updates on the progress made to address the FCMAT findings with each interim financial report. Following is a summary of the findings attempted, completed and remaining as of December 15, 2022:

FCMAT Updates Presented	Number Identified FCMAT Findings	FCMAT Findings Updated this period	FCMAT Findings Completed this period	FCMAT Findings Completed	FCMAT Findings Remaining
February 28, 2019	60	28	0	0	60
April 11, 2019	60	18	18	18	42
June 13, 2019	60	23	1	19	41
July 23, 2019	60	10	0	19	41
November 20, 2019	60	31	7	26	34
December 19, 2019	60	0	0	26	34
March 19, 2020	60	26	1	27	33
May 8, 2020	60	36	*1	26	34**
December 10, 2020	60	28	1	27	33
March 18, 2021	60	21	3	30	30
May 20, 2021	60	20	0	30	30
September 16, 2021	60	8	0	30	30
December 16, 2021	60	28	4	34	26
March 17, 2022	60	25	5	39	21
December 15, 2022	60	20	4	43	17

*one item was moved to "completed" status while another item was moved from "complete" to "in progress".

**two items were moved from "completed" status to "in progress" during the May 8, 2020 update.

Item #s completed for review 2, 14, 22, 32

Item #s updated this period 1, 2, 3, 4, 6, 7, 8, 10, 11, 13, 14, 18, 19, 20, 21, 22, 23, 24, 33, 34

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



A report of the updated findings is included in the First Interim documents and is found on the District's financial webpage at <https://www.scusd.edu/fcmat>.

II. Driving Governance

- Education Code Section 42130 requires school districts to prepare interim financial reports each fiscal year. The requirement includes filing two interim financial reports. 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 qualified or negative status, a third financial report is required as of April 30, and requires Board approval by June 1st. 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 projections, for the subsequent two fiscal years. Certifications shall be based on the Board's assessment of the district budget. The certifications provided with the first and second interim reports are classified as positive, qualified, or negative. A "positive" certification indicates that the district will 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 means that the district is unable to meet its financial obligations for the remainder of the current fiscal year or the future fiscal year. This education code section also outlines the role of the County Office of Education.
- The SCUSD Board of Trustees has revised Board Policy 3100 to establish and maintain a general reserve for economic uncertainty that meets or exceeds the requirements of CCR 15443. The reserve for economic uncertainty for the District will be established at no less than 5% of total general fund expenditures. Under BP 3100 it is acknowledged that one-time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of one-time funding and shall take separate action to approve such uses

III. Goals, Objectives and Measures

Follow the timeline and take action on all necessary budget adjustments.

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



IV. Major Initiatives

- Use the First Interim Financial Report information to guide budget development for FY 2023-24 and 2024-25
- Continued analysis of information from the State and its impact on the District's budget

V. Results

Budget development for 2023-24 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure a balanced Adopted Budget is in place on or before July 1, 2023.

VI. 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 monitor the District and state fiscal health.
- 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.

2022-23 First Interim Financial Report

School district budgets are not static, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years. The District's 2022-23 1st Interim financial report is budgeted assuming a 6.56% COLA plus additional LCFF investment of 6.70% for a total of 13.26% for 2022-23, 5.38% for 2023-24 and 4.02% for 2024-25.

The First Interim Financial Report includes assumptions and projections made with the best information available for the reporting period, and the documents attached are primarily State-required reports but also include District documents that provide additional related financial details. Key information includes the budget assumptions, multi-year projections, and cash flow reports.

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



Summary Analysis of the 2022-23 State Enacted Budget

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory COLAs plus additional LCFF investments for the budget year and two subsequent years:

Description	2022-23	2023-24	2024-25
LCFF COLAs (22-23 Gov. Proposal)	5.33%	3.11%	3.11%
LCFF COLAs + Investment (22-23 May Revision)	6.56% + investment \approx 3.29%	5.38%	4.02%
LCFF COLAs + Investment (22-23 Enacted State Budget)	6.56% + investment of 6.28%	5.38%	4.02%
LCFF COLAs + Investment (22-23 AB185 Trailer Bill)	6.56% + investment of 6.70%	5.38%	4.02%

The enacted state budget also incorporated the Governor's proposal of allowing school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA. It also included the provision of amending the 2021-22 LCFF calculation to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs that met specified independent study requirements.

Other Enacted State Budget Components

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- Transitional Kindergarten (TK) add-on to the LCFF of \$2,813 for 2022-23, to be adjusted annually by the COLA
- \$7.9 billion to establish the Learning Recovery Emergency Block Grant to be allocated to all LEAs based on unduplicated pupil counts
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant to be allocated to all LEAs on a per-pupil basis
- Full funding of \$4 billion for the Expanded Learning Opportunities Program (ELOP) with changes to calculation of funds, offering, and access requirements. \$5 million of the \$4 billion is for county offices to provide technical assistance, evaluation and training services to support program improvement [EC 46120(d)(8)]
- Special education base rate increased to \$820 per pupil

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



- Home-to-school transportation funding equal to 60% of transportation expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF.
 - As a condition of receiving the reimbursed transportation allowance, the school district or county office of education shall develop a plan describing the transportation services it will offer to its pupils and how it will prioritize planned transportation services for pupils in TK thru grade 6 and pupils who are low income.
 - The plan shall be adopted by the governing board on or before April 1, 2023 and updated annually by April 1.
- \$1.2 billion to implement universal meals, plus \$600 million for kitchen infrastructure grants
- \$500 million to establish the Golden State Pathways Program for college and career education pathways and \$200 million for the expansion of dual enrollment programs
- \$250 million of one-time Prop. 98 funds, available over five years, to LEAs, including \$25 million for the Superintendent of Public Instruction to provide grants to high-needs elementary schools with a UPP of 97% or higher in kindergarten and grades 1 to 3, inclusive, to develop and implement school literacy programs and interventions and train and hire literacy coaches and reading and literacy specialists.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year

- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Since the four conditions stated above are met, and the Proposition 98 reserve balance will be 7.8% (exceeding the minimum 3% threshold), LEAs will have the statutory reserve cap described above beginning 2022-23. Therefore, applicable school districts may need to spend down their reserves and/or commit funds. LEA's could consider board action to commit funds for specific costs such as special education cost increases, increasing CalSTRS/CalPERS contributions, enrollment decline or other LEA priorities.

Education Protection Account

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds. Illustrated below is how the District's EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA)	
Fiscal Year Ending June 30, 2023	
Actual EPA Revenues:	
Estimated EPA Funds	\$ 103,830,832
Actual EPA Expenditures:	
Certificated Instructional Salaries	\$ 103,830,832
Balance	\$ -

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- Currently, LEAs are allowed to exclude the following programs from its calculation of required contributions to routine restricted maintenance:
 - State pension on-behalf payments
 - ESSER I, GEER I, Coronavirus Relief, & State LLM
 - State supplemental meal reimbursements
- The most recent funds relating to coronavirus impacts (i.e In-Person, & Extended Learning) currently remain included in the calculation assumptions.

Planning Factors for 2022-23 and beyond include the following:

Illustrated in the following table are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2021-22	2022-23	2023-24	2024-25
Dept of Finance Statutory COLA	1.70%	6.56%	5.38%	4.02%
Local Control Funding Formula (LCFF) COLA	5.07%	6.56%	5.38%	4.02%
Additional LCFF Investment	N/A	6.70%	N/A	N/A
STRS Employer Rates	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates	22.91%	25.37%	25.20%	24.60%
SUI Employer Rates	0.50%	0.50%	0.20%	0.20%
Lottery – Unrestricted per ADA	\$176.94	\$170	\$170	\$170
Lottery – Prop. 20 per ADA	\$81.94	\$67	\$67	\$67
Universal Transitional Kindergarten/ADA	N/A	\$2,813	\$2,964	\$3,083
Mandate Block Grant for Districts: K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30
Mandate Block Grant for Districts: 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78
Mandate Block Grant for Charters: K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.10
Mandate Block Grant for Charters: 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



Comparison of the 2022-23 Adopted Budget to the First Interim Report:

	Adopted Budget 2022-23			First Interim Budget 2022-23			Changes since 2022-23 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	454,072,523	2,251,179	456,323,702	482,045,473	2,251,179	484,296,652	27,972,950	-	27,972,950
Federal Revenue	-	91,620,567	91,620,567	-	166,767,829	166,767,829	-	75,147,262	75,147,262
State Revenue	56,524,860	77,161,859	133,686,719	10,945,417	186,922,553	197,867,970	(45,579,443)	109,760,694	64,181,251
Local Revenue	5,910,294	2,348,651	8,258,946	5,657,295	2,697,751	8,355,045	(253,000)	349,099	96,100
Total Revenue	516,507,677	173,382,256	689,889,933	498,648,185	358,639,311	857,287,496	(17,859,493)	185,257,055	167,397,562
Expenditures									
Certificated Salaries	177,131,600	65,846,912	242,978,512	175,173,341	66,906,176	242,079,517	(1,958,259)	1,059,265	(898,994)
Classified Salaries	39,061,130	31,616,783	70,677,912	39,811,546	32,555,635	72,367,181	750,416	938,852	1,689,268
Benefits	126,337,116	89,430,083	215,767,200	123,506,005	91,201,020	214,707,025	(2,831,111)	1,770,936	(1,060,175)
Books and Supplies	8,011,516	21,326,015	29,337,531	14,901,486	44,698,607	59,600,093	6,889,969	23,372,592	30,262,561
Other Services & Oper. Expenses	23,735,745	61,790,517	85,526,262	25,704,202	127,490,198	153,194,400	1,968,457	65,699,681	67,668,138
Capital Outlay	29,000	5,400,251	5,429,251	261,354	36,351,903	36,613,256	232,354	30,951,651	31,184,005
Other Outgo 7xxx	1,540,000	-	1,540,000	1,540,000	-	1,540,000	-	-	-
Transfer of Indirect 73xx	(8,279,893)	7,088,334	(1,191,558)	(8,395,279)	7,023,814	(1,371,465)	(115,386)	(64,520)	(179,906)
Total Expenditures	367,566,215	282,498,895	650,065,110	372,502,655	406,227,353	778,730,007	4,936,440	123,728,458	128,664,897
Deficit/Surplus	148,941,463	(109,116,639)	39,824,823	126,145,530	(47,588,042)	78,557,488	(22,795,932)	61,528,597.47	38,732,665
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	2,342,426	-	2,342,426	1,225,524	-	1,225,524	(1,116,902)	-	(1,116,902)
Contributions to Restricted	(96,922,460)	96,922,460	-	(96,991,460)	96,991,460	-	(69,000)	69,000	-
Net increase (decrease) in Fund Balance	54,361,429	(12,194,179)	42,167,249	30,379,594	49,403,418	79,783,012	(23,981,834)	61,597,597	37,615,763
Beginning Balance	65,034,532	44,818,264	109,852,797	65,034,532	44,818,264	109,852,797	-	-	-
Ending Balance	119,395,961	32,624,085	152,020,046	95,414,127	94,221,683	189,635,809	(23,981,834)	61,597,597	37,615,763
Revolving/Stores/Prepays	325,000		325,000	325,000		325,000	-	-	-
Reserve for Econ Uncertainty (2%)	12,954,454		12,954,454	15,550,090		15,550,090	2,595,636	-	2,595,636
Restricted Programs	-	32,624,085	32,624,085	-	94,221,683	94,221,683	-	61,597,597	61,597,597
Commitments	41,439,681		41,439,681	36,325,135		36,325,135	(5,114,546)	-	(5,114,546)
Other Assignments	3,177,835		3,177,835	6,917,721		6,917,721	3,739,886		3,739,886
Unappropriated Fund Balance	61,498,991	-	61,498,991	36,296,181	-	36,296,181	(25,202,810)	0	(25,202,810)
<i>Unappropriated Percent</i>			<i>0</i>			<i>0</i>			<i>(0)</i>

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



Changes from 2022-23 Adopted Budget to 2022-23 First Interim Report

<p>1. The change in LCFF is due to an additional investment to the base LCFF of 6.7% on top of the 6.26% COLA at Adopted Budget.</p>
<p>2. The increase in restricted federal revenues is due to budgeting carryover of \$75M including \$5.1M for Title I, \$2.5M CSI, \$14M ESSER II, \$35.7M ESSER III, and \$9.1M in federal ELOG. Also includes \$3.6M in Title II/III/IV carryover, \$1.86M in ASES funds and \$3.8 in federal special education funding carryover.</p>
<p>3. The unrestricted decrease of \$45.5M is due to the removal of unrestricted one time state funds that were shifted to restricted resources at the enacted budget. The increase in restricted state revenues is due to the addition of the Learning Recovery Block Grant and Music Arts Grant one time funds, and budgeting carryover of \$7M including \$3.4M IPI grant, \$1.75M CTEIG, \$50K CPA grant, and budgeting \$1.9M for the CCSP grant.</p>
<p>4. The decrease of \$253K in unrestricted local revenues is local grant adjustments and the restricted local revenues increase of \$349K is related to budgeting local grant carryover.</p>
<p>5. The decrease in unrestricted certificated salaries is due to one time vacancy savings of \$2.34M in regular teacher salaries, and \$213K in certificated management vacancy savings, offset by a \$500K increase in guidance/counseling salaries. Restricted certificated salaries increased \$1.1M due to budgeting board commitment item of 1.6M for Professional Learning offset by net restricted program adjustments of \$500K.</p>
<p>6. The increase of \$750K in unrestricted classified salaries is due to settlement of negotiations with Teamsters and TCS of \$663K and transportation salary schedule restructure of \$642K offset by and one time vacancy savings of 553K including \$309K for classified admin/supervisor, \$221K clerical, and \$20K instructional classified salaries. Restricted classified salaries increased by \$938K due to settlement of negotiations with Teamsters and TCS of \$195K, budgeting ELOG carryover of \$447K, ELOP of \$104K, \$103K Title I Carryover, \$148K ASES and budgeting \$523K of CCSP grant offset by ESSER III/ESSER II adjustment of \$330K and medi-cal adjustment of \$314K.</p>
<p>7. Unrestricted benefits decreased for budget adjustments made for pension costs for \$538k, health/welfare benefits of \$2.1M and OPEB of \$427K offset by increases due to the salary changes described above. Restricted benefits increased by \$1.7M due to budgeting the CCSP grant of \$387K, Special Ed adjustments of \$445K, budgeting ELOG carryover of \$540K and budgeting Learning Recovery Block Grant of \$366K related to board commitment.</p>
<p>8. Unrestricted books & supplies increased \$6.9M due to carrying over textbook PO of \$4.2M and budgeting additional site carryover of \$2.7M. Restricted books & supplies increased by \$23.4M due to budgeting carryover including \$15.2M in ESSER II/III and ELOG funds, \$4.5M Title I carryover, \$1.3M Title II/III/IV, \$894K CTEIG, and \$1.4M in local grants.</p>
<p>9. Unrestricted contracted services & other operating expenses increase of \$1.97M due budgeting district initiatives of \$1.6M, increased contract services for transportation, and other budget adjustments. Restricted contracted services increased by \$65.7M due to budgeting carryover funds including \$993K CSI, \$22.4M ESSER II/III/ELOG, \$1.5M ASES, \$2M title II,III,IV, and adjustments related to special education, and budgeting \$25M in ELOP funds.</p>
<p>10. Unrestricted capital outlay primarily increased due to budget adjustments made for capital improvements, restricted capital outlay increased due to budgeting carryover</p>
<p>11. Other outgo remains unchanged.</p>
<p>12. Indirect charges increased due to the restricted program adjustments made above for the first interim report.</p>
<p>13. The increase in Transfers Out is due to the projected contributions needed for the Adult Education Parent Participation Program and contribution to the charter fund to meet the 5% minimum reserve for New Joseph Bonnheim.</p>

Board of Education Executive Summary

Business Services

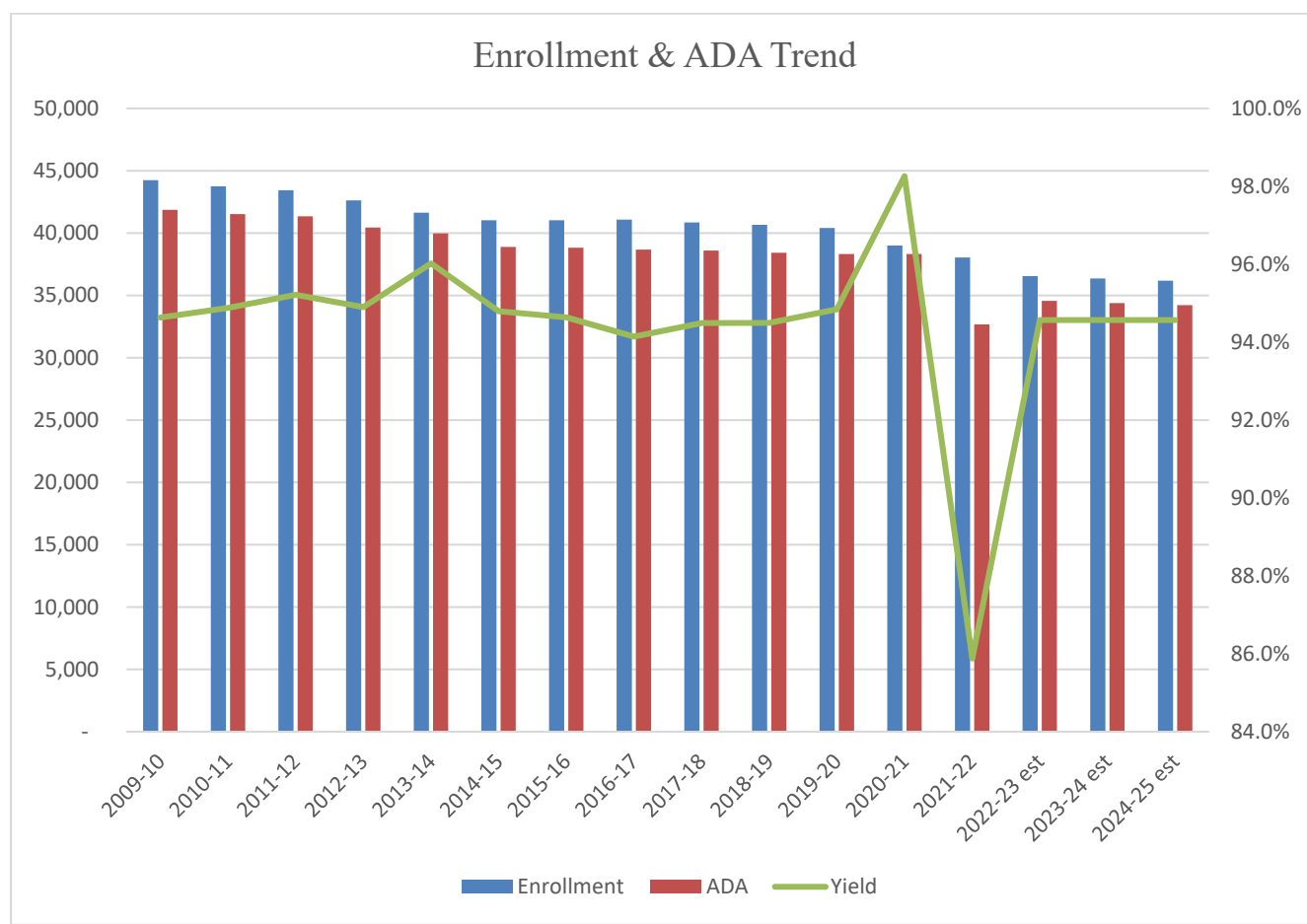
2022-23 First Interim Financial Report

December 15, 2022

2022-23 Sacramento City Unified School District Primary Budget Components

District enrollment is estimated at 38,196, or 38,043 excluding COE enrollment of 153. Average Daily Attendance (ADA) is estimated at 34,672.47, or 34,558.72 excluding COE ADA of 113.75. Due to the utilization of the 3 prior year average ADA as described in the State Enacted budget, the projected funded ADA is 37,533.70.

The District's estimated unduplicated pupil percentage (UPP) for supplemental and concentration funding has increased by 2.56% to 70.44% from the prior year 68.36%. The UPP for supplemental and concentration funding is based on a three year rolling average which is projected at 70.44%. The percentage will be revised based on actual data.



Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

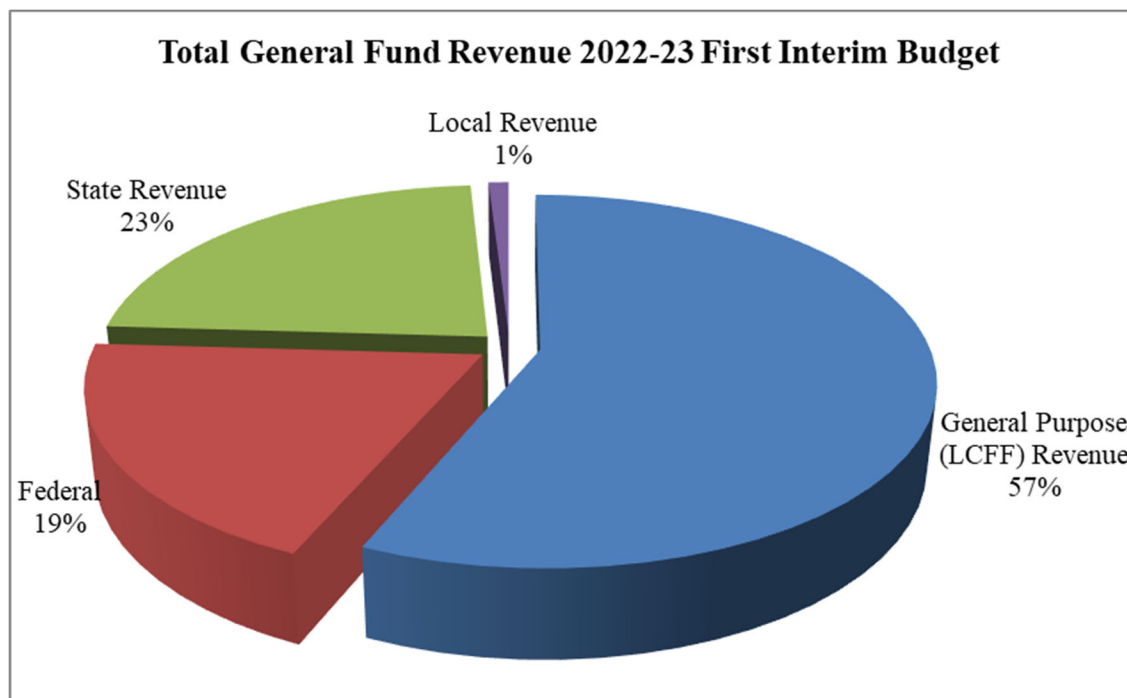
December 15, 2022



General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$482,045,473	\$484,296,652
Federal	\$0	\$166,767,829
State Revenue	\$10,945,417	\$197,867,970
Local Revenue	\$5,657,295	\$8,355,045
TOTAL	\$498,648,185	\$857,287,496



Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

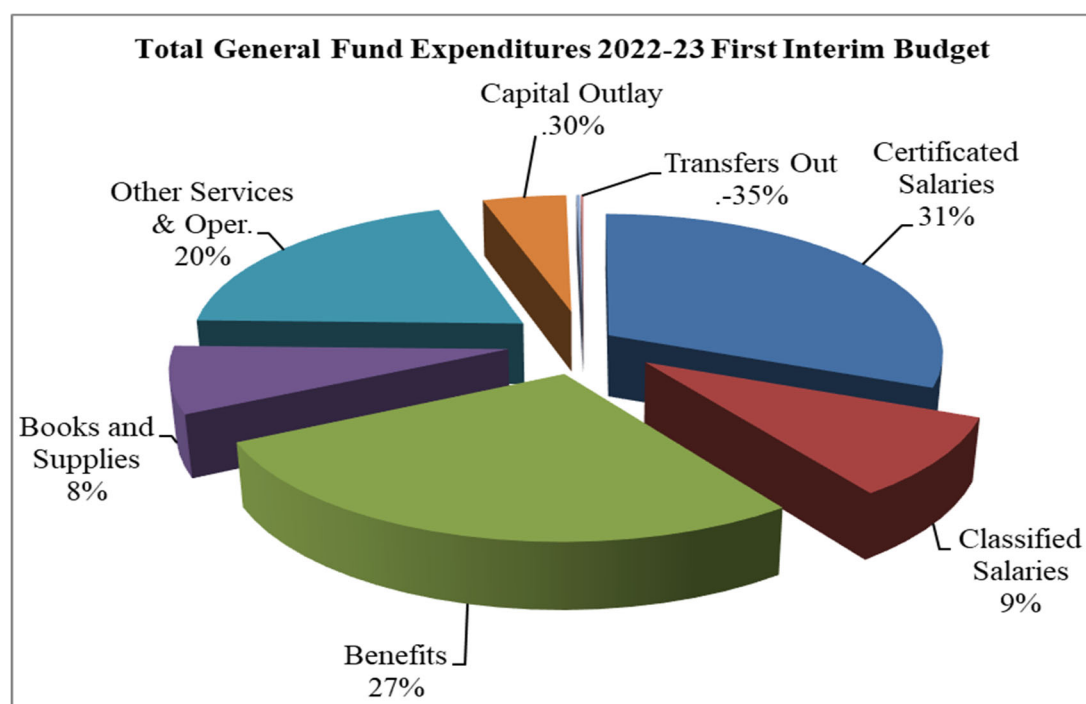
December 15, 2022

General Fund Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 89% of the District's unrestricted budget, and approximately 68% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	175,173,341	66,906,176	\$242,079,517
Classified Salaries	39,811,546	32,555,635	\$72,367,181
Benefits	123,506,005	91,201,020	\$214,707,025
Books and Supplies	14,901,486	44,698,607	\$59,600,093
Other Services & Oper.	25,704,202	127,490,198	\$153,194,400
Capital Outlay	261,354	36,351,903	\$36,613,256
Other Outgo/Transfer	1,540,000	0	\$1,540,000
Transfers Out	(1,225,524)	0	-\$1,225,524
TOTAL	379,672,409	399,203,538	\$778,875,948

Graphical representation of total general fund expenditures by percentage:



Board of Education Executive Summary

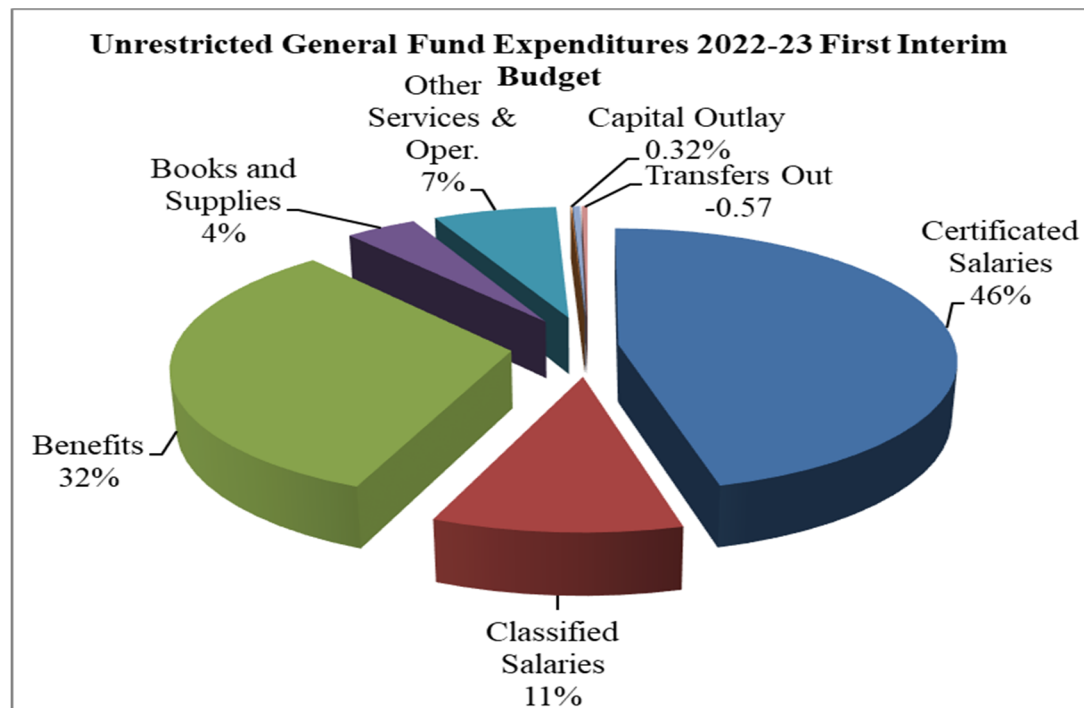
Business Services

2022-23 First Interim Financial Report

December 15, 2022



Graphical representation of unrestricted general fund expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Program	2022-23 Adopted Budget	2022-23 First Interim Budget
Special Education	\$79,841,460	\$79,841,460
Routine Restricted Maintenance Account	\$17,081,000	\$17,150,000
Total	\$96,922,460	\$96,991,460

Transfers to Other Funds:

Other Funds	2022-23 Revised Budget	2022-23 First Interim Budget
Adult Ed	-	\$1,000,000
Charter Fund - New Joseph Bonnheim	-	\$116,902
Totals	-	\$1,116,902

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



General Fund Summary:

The District's 2022-23 General Fund projects a total operating surplus of \$79.8 million resulting in an estimated ending fund balance of \$189.6 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$325K; restricted programs - \$94.1M; committed - \$36.3M; assigned - \$6.9M; unassigned - \$36.3M. economic uncertainty - \$15.5M; In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following table.

2022-23 First Interim Fund Balance Component Summary

Description	2022-23 First Interim Budget		
	Unrestricted	Restricted	Combined
TOTAL - NONSPENDABLE	\$325,000	\$0	\$325,000
RESTRICTED			
Restricted Categorical Balances		\$94,221,683	\$94,221,683
TOTAL - RESTRICTED	\$0	\$94,221,683	\$94,221,683
COMMITTED			
History/Social Science and World Language Textbook Adoption	\$13,000,000		\$13,000,000
3% Additional Reserve per board policy 3100	\$23,325,135		\$23,325,135
TOTAL - COMMITTED	\$36,325,135		\$36,325,135
ASSIGNED			
Unrestricted Site Programs	\$383,845		\$383,845
S&C Increase	\$5,411,991		\$5,411,991
MAA	\$1,121,885		\$1,121,885
TOTAL - ASSIGNED	\$6,917,721	\$0	\$6,917,721
RESERVE FOR ECONOMIC UNCERTAINTIES			
Economic Uncertainty (REU-2%)	\$15,550,090		\$15,550,090
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES	\$15,550,090	\$0	\$15,550,090
UNASSIGNED/UNAPPROPRIATED	\$36,296,181		\$36,296,181
TOTAL - FUND BALANCE	\$95,414,127	\$94,221,683	\$189,635,809

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$88M. The District's reserves above the statutory reserves for economic uncertainty are projected at well below the GFOA recommendations.

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



Multi-Year Revenue and Expenditure Projections

Unrestricted Multi-Year Revenue Projections:

Fiscal Year 2023-24

- LCFF COLA of 5.38%
- Federal Revenues projected to remain constant.
- State revenues projected to remain constant.
- Local Revenue is projected to remain constant.
- Contributions to Special Ed were increased by approximately \$8.6M for increased Special Education expenditures per historical trends

Fiscal Year 2024-25

- LCFF COLA of 4.02%
- Federal and State Revenues projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$9.2M for increased Special Education expenditures per historical trends

Restricted Multi-Year Revenue Projections:

Fiscal Year 2023-24

- Federal Revenue was reduced by \$77M to remove carryover of \$4.9M Title I, \$2.5M CSI, \$14M ESSER II, \$35M ESSER III, \$9M ELOG, \$1.86M ASES, \$3.7M Special Ed resources, and \$3.6M Title II/III/IV.
- State Revenue was reduced by \$84.7M to remove carryover of \$1.9M CCSPP Grant, \$1.8M CTE programs, \$3.4M ELOG, and \$77.2M for the one-time Learning Recovery Block Grant and Arts Music Grant.
- Local Revenue is projected to decline \$227K with the removal of one time funds
- Contributions to Special Ed were increased by approximately \$8.6M for increased Special Education expenditures per historical trends

Fiscal Year 2024-25

- Federal revenue reduced by \$43.2M to remove ESSER III Funds
- State and Local revenue remain constant
- Contributions to Special Ed were increased by approximately \$9.2M for increased Special Education expenditures per historical trends.

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



Expenditure Assumptions:

Unrestricted Multi-Year Expenditure Projections:

Fiscal Year 2023-24

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline with a reduction of 6 FTE and removal of 3 PD days from 22-23, offset by adding back one-time vacancy savings of \$3.3M recognized in the 2022-23 first interim report.
- Classified step costs are expected to increase by .70% each year
- Other classified adjustments including adding an Application Specialist III position per the district initiatives, and adding back one time vacancy savings from the 2022-23 first interim, offset by the removal of one-time Teamsters/TCS settlement agreement costs
- STRS contribution to remain flat and PERS contribution slight decrease of .17%
- Adjustments to benefits of \$6.7M include adding back one time savings recognized at the 2022-23 first interim of \$3.4M, adding the increase in dental for all units, and projected 8% increase in health benefits of \$4.4M, offset by a \$300K decrease due to FTE adjustments described above and \$635K reduction for the removal of 3 PD days from 2022-23.
- Books and Supplies are projected to decrease by \$1.17M due to the add back of the one-time FRP textbook reduction of \$5M, offset by the removal of one-time carryover textbook purchase in 2022-23 and removal of \$2.1M in supplemental/concentration carryover funds.
- Services have been decreased by \$938K to account for the removal of one time district initiatives budgeted in 2022-23.
- Capital outlay and transfers out remains constant
- Indirect costs from restricted programs are expected to decrease due to program adjustments

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline with a reduction of 6 FTE
- Classified step costs are expected to increase by .70% each year
- STRS to remain constant and PERS to decrease by .6%
- Adjustments to benefits of \$5.6M reflect the effects of salary changes noted above, insurance and the additional increase for health benefits
- Books and Supplies have been adjusted by \$1.2M to account for increased supplemental and concentration funding

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



- Services have been adjusted by \$1.2M to account for increased supplemental and concentration funding
- Transfers out remains constant
- Indirect costs from restricted programs are expected to remain constant

Restricted Multi-Year Expenditure Projections:

Fiscal Year 2023-24

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include removing one-time expenditures related to carryover funds, offset with additional positions for special education services
- Classified step costs are expected to increase by .70% each year
- Other classified salary adjustments include removing expenditures for one-time expenses including carryover funds, offset with additional positions for special education services
- Decrease to benefits of \$671K to reflect the effects of salary changes noted above, program adjustments, expected decrease in pension rates, and the removal of one-time expenditures offset by the additional increase for health benefits
- Books and Supplies have been decreased by \$24.7M to account for one-time expenditures related to carryover funds, including \$4.4M Title I, \$1.2M CSI, \$7.4M ESSER III, \$4.5M ELOG, and \$1.3M Title II/III/IV.
- Services have been reduced by \$43.8M to account for one-time expenditures related to carryover funds including ESSER III of \$18.9M, \$4.5M ELOG, \$992K CSI, \$1.5M ASES, \$3.5M Special Education resources, \$6.3M one-time ELOP, \$3.1M special education learning recovery funds, \$2M Title II/III/IV and \$1.9M Learning Recovery Emergency Block Grant.
- Indirect costs are expected to decrease due to program adjustments

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include the removal ESSER III grant expenditures of \$14M offset by additional positions for special education services of \$2.8M and district initiative positions budgeted under the LREBG and Arts Music Block grants transitioned from ESSER III funds.
- Classified step costs are expected to increase by .70% each year and adjustments have been made for the removal of ESSER III grant expenditures of \$7M and additional special education services and district initiative positions budgeted under the LREBG and Arts Music Block grants transitioned from ESSER III funds.

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



- Reduction to benefits of \$3.3M reflect the effects of salary changes noted above, program adjustments, and removal of ESSER III Funds of \$12.7M, offset by additional Special education benefit costs of 2.5M and district initiative positions budgeted under the LREBG and Arts Music Block grants transitioned from ESSER III funds.
- Books and Supplies have been adjusted down by \$921K to account for removal of ESSER III of \$1.1M offset by \$187K in additional special education services
- Services have been increased by \$698K due to additional special education services of \$2.87M offset by the removal of \$2.17M ESSER III funds.
- Indirect costs are expected to decrease due to program adjustments above.

Multi-Year Projections

Estimated Ending Fund Balances

The District estimates that the General Fund projected unrestricted surplus for 2022-23 is \$30.4 million resulting in an unrestricted ending General Fund balance of \$95.4 million. The projected unrestricted surplus for 2023-24 is \$23.2 million resulting in an unrestricted ending General Fund balance of \$118.7M million. The projected unrestricted surplus for 2023-24 is \$7.5M resulting in an unrestricted General Fund balance of \$126.1M.

Description	2022-23 First Interim Budget	Projected 2023-24	Projected 2024-25
Total Revenues	857,287,496	704,070,539	665,821,004
Total Expenditures	778,730,007	685,528,404	697,325,357
Net Increase/(Decrease)	79,783,012	19,767,659	(30,278,828)
Add: Beginning Fund Balance	109,852,797	189,635,809	209,403,468
Ending Fund Balance	189,635,809	209,403,468	179,124,640
<i>Components of Ending Fund Balance</i>	<i>153,339,628</i>	<i>147,985,104</i>	<i>110,451,136</i>
<i>Unassigned/Unappropriated</i>	<i>36,296,181</i>	<i>61,418,364</i>	<i>68,673,504</i>

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



2022-23 First Interim Multi-Year Projections

Description	First Interim Budget 2022-23			Projection 2023-24			Projection 2024-25		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	482,045,473	2,251,179	484,296,652	490,943,364	2,251,179	493,194,543	495,946,809	2,251,179	498,197,988
Federal Revenue	-	166,767,829	166,767,829	-	89,601,116	89,601,116	-	46,348,136	46,348,136
State Revenue	10,945,417	186,922,553	197,867,970	10,945,417	102,201,691	113,147,108	10,945,417	102,201,691	113,147,108
Local Revenue	5,657,295	2,697,751	8,355,045	5,657,295	2,470,478	8,127,772	5,657,295	2,470,478	8,127,772
Total Revenue	498,648,185	358,639,311	857,287,496	507,546,076	196,524,463	704,070,539	512,549,521	153,271,484	665,821,004
Expenditures									
Certificated Salaries	175,173,341	66,906,176	242,079,517	176,670,372	67,699,561	244,369,933	178,643,333	77,516,160	256,159,493
Classified Salaries	39,811,546	32,555,635	72,367,181	41,003,350	31,964,274	72,967,624	42,294,737	33,367,177	75,661,914
Benefits	123,506,005	91,201,020	214,707,025	130,280,753	90,529,486	220,810,239	135,876,955	87,233,295	223,110,250
Books and Supplies	14,901,486	44,698,607	59,600,093	13,730,831	19,943,048	33,673,878	14,921,523	19,021,550	33,943,073
Other Services & Oper. Expenses	25,704,202	127,490,198	153,194,400	24,765,274	83,662,505	108,427,778	26,255,966	84,360,667	110,616,633
Capital Outlay	261,354	36,351,903	36,613,256	261,354	6,433,315	6,694,669	261,354	1,849,982	2,111,336
Other Outgo 7xxx	1,540,000	-	1,540,000	1,540,000	-	1,540,000	1,540,000	-	1,540,000
Transfer of Indirect 73xx	(8,395,279)	7,023,814	(1,371,465)	(8,395,279)	6,562,705	(1,832,573)	(8,395,279)	5,165,286	(3,229,993)
Budget Reductions	-	-	-	-	(1,123,144)	(1,123,144)	-	(2,587,349)	(2,587,349)
Total Expenditures	372,502,655	406,227,353	778,730,007	379,856,654	305,671,750	685,528,404	391,398,588	305,926,768	697,325,357
Deficit/Surplus	126,145,530	(47,588,042)	78,557,488	127,689,422	(109,147,287)	18,542,135	121,150,932	(152,655,285)	(31,504,352)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	1,225,524	-	1,225,524	1,225,524	-	1,225,524	1,225,524	-	1,225,524
Contributions to Restricted	(96,991,460)	96,991,460	-	(105,656,795)	105,656,795	-	(114,885,377)	114,885,377	-
Net increase (decrease) in Fund Balance	30,379,594	49,403,418	79,783,012	23,258,151	(3,490,491)	19,767,659	7,491,080	(37,769,908)	(30,278,828)
Beginning Balance	65,034,532	44,818,264	109,852,797	95,414,127	94,221,683	189,635,809	118,672,277	90,731,191	209,403,468
Ending Balance	95,414,127	94,221,683	189,635,809	118,672,277	90,731,191	209,403,468	126,163,357	52,961,283	179,124,640
Revolving/Stores/Prepays	325,000		325,000	325,000		325,000	325,000		325,000
Reserve for Econ Uncertainty	15,550,090		15,550,090	13,686,058		13,686,058	13,921,997		13,921,997
Restricted Programs	-	94,221,683	94,221,683	-	90,731,191	90,731,191	-	52,961,283	52,961,283
Committed	36,325,135		36,325,135	36,325,135		36,325,135	36,325,135		36,325,135
Other Assignments	6,917,721		6,917,721	6,917,721		6,917,721	6,917,721		6,917,721
Unappropriated Fund Balance	36,296,181	-	36,296,181	61,418,364	-	61,418,364	68,673,504	-	68,673,504
<i>Unappropriated Percent</i>			4.66%			8.96%			9.85%

Board of Education Executive Summary

Business Services

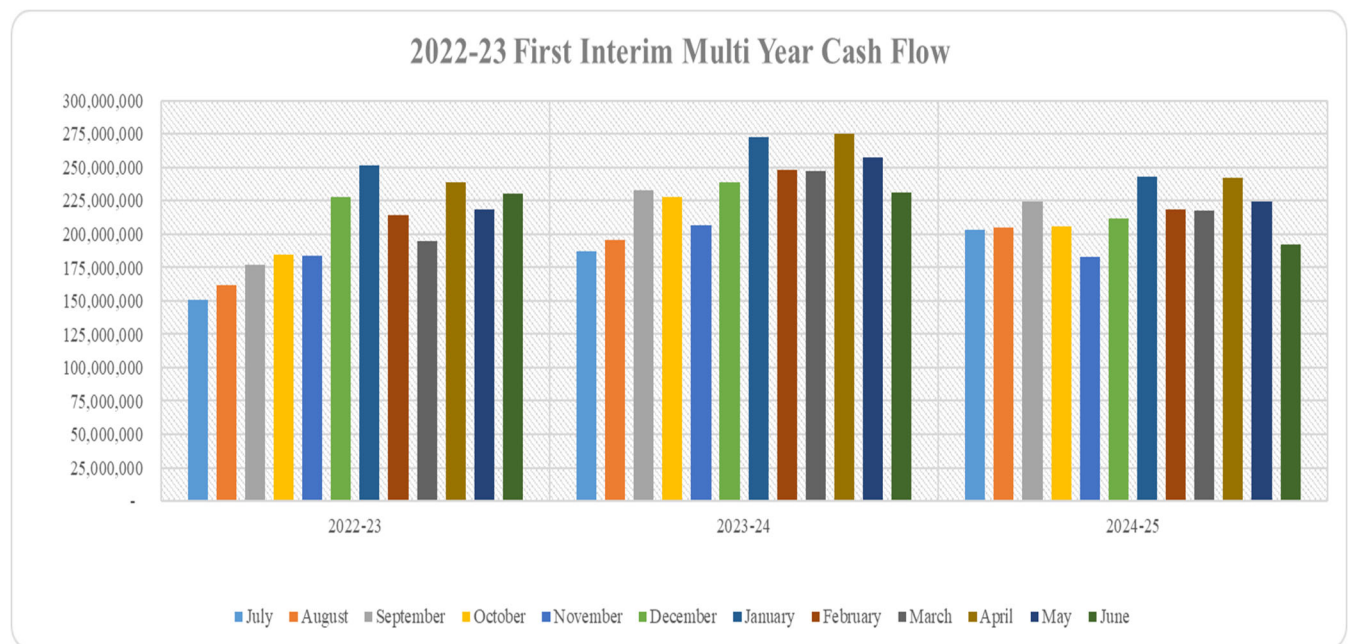
2022-23 First Interim Financial Report

December 15, 2022



Cash Flow

The 2022-23 First Interim report and multi-year projections show that the District projects having a positive cash balance through June 2025. Cash will continue to be closely monitored in order to ensure the District has sufficient cash reserves to satisfy its obligations.



Summary of All Funds

Fund	2022-23 Beginning Fund Balance	Budgeted Net Change	2022-23 First Interim Budget Ending Fund Balance
01 General (Unrestricted and Restricted)	\$109,852,797	\$79,783,012	\$189,635,809
08 Student Activity Fund	\$1,447,941	\$0	\$1,447,941
09 Charter Schools	\$9,347,446	\$1,041,645	\$10,389,091
11 Adult	\$1,384,337	\$999,436	\$2,383,773
12 Child Development	\$880,663	(\$577,566)	\$303,097
13 Cafeteria	\$14,581,388	(\$2,601,993)	\$11,979,396
21 Building Fund	\$104,526,405	(\$62,966,257)	\$41,560,147
25 Capital Facilities	\$23,726,622	(\$230,000)	\$23,496,622
35 County School Facilities Fund	\$4,891	\$0	\$4,891
49 Capital Projects for Blended Components	\$1,113,186	(\$485,735)	\$627,451
51 Bond Interest and Redemption	\$21,226,253	(\$3,799,000)	\$17,427,253
61 Cafeteria Enterprise Fund	\$5,752	\$0	\$5,752
67 Self-Insurance Fund	\$12,847,528	\$331,842	\$13,179,370

Board of Education Executive Summary

Business Services

2022-23 First Interim Financial Report

December 15, 2022



Conclusion

The District is projected to satisfy the 2% required reserve for economic uncertainties and maintain a positive cash flow in 2022-23, 2023-24 and 2024-25. The District projects a combined surplus of \$79.8M for 2022-23, \$19.8M for 2023-24 and a deficit of (\$30.3M) in 2024-25. The projected budget and multiyear projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years; therefore, the District self certifies with a positive certification.

Risks:

Uncertainty regarding on-going State funding for K12 Districts, the potential future impact of a recessionary economy, enrollment, additional unfunded COVID-19 related expenses and final audit guidance on the utilization of the 2019-20 COVID-19 ADA relief calculations.

Opportunities:

Improved State Budget and funding for K12 Districts, stable/increased enrollment, maintaining fiscal stability and the potential to make up the instructional days lost during the 2021-22 school year through the State waiver process.

Continuation of County Oversight

County superintendents are required by statute to continually monitor districts for fiscal distress. If the district has a negative certification, a disapproved budget, or the county superintendent determines that the district may be unable to meet its financial obligations, the county superintendent can:

- Stay or rescind any action that is determined to be inconsistent with the ability of the district to meet its obligations for the current or subsequent fiscal year, and
- Assist in developing a budget for the subsequent fiscal year.

The District's budget has been disapproved for three prior years (2018-2019, 2019-2020 and 2020-2021) but the Sacramento County Office of Education conditionally approved the District's adopted budgets for 2021-22 and 2022-2023.

The Sacramento County superintendent continues to maintain the current fiscal advisor to support the district.

Sacramento City Unified School District
 Business Services Division
 FCMAT Update 12/15/22

No.	FCMAT Finding	Status	District Response	Progress
1.	Are clear processes and policies in place to ensure that the district’s Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2)	In Progress	<p>Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth.</p> <p>The California School Boards Association’s online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.</p>	<p><u>12/15/22 Update:</u> Staff continue to work collaboratively to ensure that processes and planning align efforts across Business Services and Continuous Improvement and Accountability.</p> <p><u>3/17/22 Update:</u> Staff continue to work collaboratively to ensure that processes and planning align efforts across Business Services and Continuous Improvement and Accountability. Recent efforts include the completion of the LCAP Mid-year report and the one-time supplement to the Annual Update. These processes required collaborative development of estimated actual expenditures for LCAP actions and reporting on the ESSER III Expenditure plan actions. The latter have involved a wider collaborative with program staff to understand the implementation status of various personnel-related actions and maintaining ongoing progress monitoring to ensure that unspent funds can be reallocated to already identified actions and open consideration for new actions. Additional collaboration has occurred to ensure that the standard LCAP development is on pace, with</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>advance planning for the 2022-23 projected expenditures occurring as an outgrowth of the mid-year report efforts.</p> <p><u>12/16/21 Update:</u> Staff continue to work collaboratively to ensure that processes and policies are in place to align key planning efforts to the budget. A recent example is the ESSER III expenditure plan development. Business Services and Continuous Improvement and Accountability (CIA) staff collaboratively developed a Request for Funding process that was used by departments. This required departmental staff to describe their proposal in detail including, but not limited to, their intended use of funding, scope across the three-year timeline, and per year and total funding amounts requested. Business services and CIA staff further collaborated to facilitate executive leadership's prioritization process, review proposed expenditures in relation to other CARES funding uses, and ensure that proposed amounts were accurate to staffing amounts requested. The ESSER III plan is closely aligned to the LCAP and other recent district plans, making this collaboration a key step in the 2021-22 development of the 2022-23 LCAP.</p> <p><u>9/16/21 Update:</u> Throughout 2019-20 and 2020-21 staff in Business Services and State and Federal Programs have developed</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>processes to increase alignment between budget and LCAP. These include program coding for funds allocated to school sites to more accurately account for planned expenditures in the LCAP, realignment of resource coding for LCFF S&C funds, and development of shared tools to prepare projected and estimated actual expenditures. These efforts have been supported by regular meetings between Business Services and LCAP staff with the explicit goal of increasing LCAP-budget alignment. Business Services staff have also collaborated on multiple LCAP presentations to the Board of Education.</p> <p><u>11/30/20 Update:</u> Board Policy Staff have developed an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19.</p> <p>Board Policy Staff are in the process of developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19 and will be scheduled for a detailed review by the Board Policy Committee and full Board action at a later date. On 11/19/19 the topic of Budget/LCAP/SPSA policy efforts was included on the Policy Committee agenda but no recommendation was made. The policy will be scheduled for a subsequent review by</p>

No.	FCMAT Finding	Status	District Response	Progress
				the Board Policy Committee and full Board action at a later date.
2.	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)	Complete	Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other post-employment benefits (OPEB) liability, which has not been measurably addressed.	<p><u>12/15/22 Update:</u> The district has made progress towards funding at the Actuarially Determined Contribution (ADC) level and for the 2021-22 fiscal year funded at 100%. Funding at the ADC to the OPEB trust has resulted in the District's net OPEB liability decreasing from \$567M as of June 30, 2020 down to \$308M as of June 30, 2022. The District plans to continue funding at the actuarially determined contribution level.</p> <p><u>3/17/22 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/16/21 Update:</u> On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from \$654M as of June 30, 2020 to \$415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>9/16/21 Update:</u> The District is expecting to receive an updated actuarial report in the next few weeks which will provide the status of the OPEB liability.</p> <p><u>5/1/21 Update:</u> The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/1/21 Update:</u> The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/10/20 Update:</u> On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019. The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>reduction to these rates in the future and revert to a higher Total OPEB Liability. The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability. This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. 11/30/20 Update: On September 2, 2020 the District received its updated Other Post Employment (OPEB) liability amount in the recent GASB 75 actuarial report for the fiscal year ended June 30, 2020. The key points are:</p> <ul style="list-style-type: none"> • The District's Net OPEB liability increased by \$41.7M year over year from \$526M FYE 2019 to \$568M FYE 2020. • The increase is due to annual costs and a decrease in the discount rate assumption from 4.25% to 3.90% • The Actuarially Determined Contribution (ADC) is \$30.8M. The district contributed \$26.7M in 19-20, leaving a contribution deficit of \$4.1M.

No.	FCMAT Finding	Status	District Response	Progress
				<ul style="list-style-type: none"> • If the District were to increase its contribution to the ADC amount it would help in two ways: <ul style="list-style-type: none"> o Fund the Net OPEB liability o Per GASB 75, allow the actuary to gradually increase the discount rate used (3.90%) to the asset return rate used (7.0%) in between 1-5 years' time. In dollars, if all else is equal, the Total OPEB liability would be closer to \$430M instead of the \$654M projected currently. <p>The District has made some progress but due to changes in assumptions, the Net OPEB liability has increased. To maximize progress, the district would need to contribute the full ADC amount each year.</p>
3.	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2)	In Progress	<p>In letters dated December 7, 2017, January 16, 2018, and April 16, 2018, the county office discussed and outlined its concerns with the district's ongoing structural deficit, and the need for the district to submit a board-approved budget reduction plan to reverse the deficit spending trend.</p> <p>On August 22, 2018, the county office disapproved the district's 2018-19 adopted budget, and the district was instructed to revise its 2018-19 budget and submit a balanced budget plan that supports ongoing expenditures from ongoing revenue sources, and that has a timeline showing when and</p>	<p>12/15/22 Update: As of the 2022-23 First Interim Report the district is projecting an unrestricted surplus of \$30.5M in 2022-23, \$23.3M unrestricted surplus in 2023-24 and unrestricted surplus \$7.6 M in 2024-25.</p> <p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of \$19.86M in the current year, an unrestricted surplus of \$10.45M in 2022-23 and projected unrestricted deficit of (\$6.17M) in 2023-24.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted deficit of (\$16.5M) in 2022-23 and (\$23.2M) in 2023-24.</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>how adjustments would be implemented no later than October 8, 2018. On October 11, 2018, the county office notified the district that its revised adopted budget was also disapproved based on their review. That budget showed that the district's unrestricted general fund balance would decrease by approximately \$34 million in 2018-19, approximately \$43 million in 2019-20 and \$66.5 million in 2020-21. The district was instructed to develop a viable board-approved budget and multiyear expenditure plan that would reverse the deficit spending trend, and to submit this plan with its 2018-19 first interim report, which is due December 14, 2018.</p>	<p><u>5/1/21 Update:</u> As of the 2020-2021 2nd Interim financial report, the District is projecting an unrestricted deficit spend of (\$11.2M) in 2021-22 and (\$26.4M) in 2022-23.</p> <p><u>3/1/21 Update:</u> On the February 4, 2021 Board meeting, the Board approved a reduction of approximately \$4.5M.</p> <p><u>11/30/20 Update:</u> Over the past two years, the District has identified and implemented more than \$50 million in on-going non-negotiable budget reductions. However, these reductions have not been sufficient to address the structural deficit. As of the 2020-2021 1st Interim financial report, the District is projecting a \$56 million budget deficit and must implement an on-going solution to achieve fiscal solvency and avoid a State Loan. At the December 10, 2020 Board Meeting the Board will consider a Fiscal Recovery Plan to address some of the deficit but this plan alone will not be sufficient to resolve the projected \$56M deficit.</p> <p><u>5/12/20 Update:</u> At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. At the May 7, 2020 Board Meeting, a State Budget update and impact on the District's finances using 3 LCFF COLA scenarios was presented to assess the impact on the District's revenue and cash flow for the 2020-21 and 2021-22</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>fiscal years. Under any of the 3 scenarios, the District's fiscal condition is worse and the cash challenges are projected to accelerate by a few months.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. A negotiated solution will be required to address the District's \$27M shortfall. The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p> <p><u>6/13/19 Update:</u> District has made approximately \$45 million in adjustments through the 2019/20 Proposed Budget. Additional adjustments of \$26 million are needed through negotiations. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments. These adjustments were made during the period of December 2018 through September 2019 and are not in addition to the previous adjustments listed above. Additional adjustments of \$27M are still needed to eliminate the deficit and achieve fiscal solvency. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Update: Working towards a balanced budget. Student Centered Fiscal Recovery Plan presented to Board and adopted at the <u>3/27/19 Update</u>: Reductions in central staff and non-negotiable items have resulted in over \$20m in savings and as a result at 2nd interim: \$2.2m (19/20) and \$50m (20/21).</p>
4.	Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?	In Progress	Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim.	<p><u>12/15/22 Update:</u> Staff have begun preliminary reconciliation of balance sheet items and a plan is in development to reconcile balance sheet items on a regular basis.</p> <p><u>3/17/22 Update:</u> Staff have begun preliminary reconciliation of balance sheet items and a plan is in development to reconcile balance sheet items on a regular basis.</p> <p><u>12/16/21 Update:</u> Staff have been assigned to reconcile balance sheet items and a plan is in development to reconcile balance sheet items on an interim basis.</p> <p><u>5/1/21 Update:</u> Staff are developing a plan to reconcile remaining balance sheet items on an interim basis.</p> <p><u>5/8/20 Update:</u> This item remains outstanding and staff have been assigned some balance sheets to reconcile.</p> <p>In 2019-20, staff will reconcile at each interim report period.</p>

No.	FCMAT Finding	Status	District Response	Progress
5.	Does the district have sufficient cash resources in its other funds to support its current and projected obligations?	Complete	During FCMAT’s fieldwork, the district was projected to be cash insolvent as early as October 2019 if budget reductions are not made. A more recent cash flow projection prepared by the district at the 2018-19 first interim shows the cash insolvency date as November 2019 without budget reductions.	<p><u>3/17/22 Update:</u> The 2021-22 Second Interim Report projects a positive cash balance in 2021-22, 2022-23 and 2023-24 fiscal years. Based on 2021-22 Second Interim data, the District has sufficient cash resources to support its current and projected obligations and has addressed the identified deficiency.</p> <p><u>12/16/21 Update:</u> The 2021-22 First Interim report projects a positive cash balance in 2021-22, 2022-23 and 2023-24 fiscal years.</p> <p><u>5/1/21 Update:</u> Due to one-time savings as a result of the COVID-19 pandemic and approval for cash deferral exemptions from CDE, the 2020-21 Second Interim Cash Flow Report projects a positive cash balance for the 2020-21, 2021-22 and 2022-23 fiscal years.</p> <p><u>3/1/21 Update:</u> The 2020-21 First Interim Report projects that the district is able to meet its 2020-21 and 2021-22 obligations but is projecting that it will not satisfy the 3rd year 2022-23 obligations. The 2020-21 First Interim Cash Flow Report projects major cash challenges beginning in May 2021 unless further budget adjustments are made.</p> <p><u>11/30/20 Update:</u> The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District is able to satisfy the current year 2020-21 and 2021-2022 obligations but is projecting that it</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>will not satisfy the 3rd year 2022-23 obligations.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting states that major cash challenges start in October 2021 unless further budget adjustments are made.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Report presented at the December 19, 2019 Board Meeting states that major cash challenges start in November 2021 unless further budget adjustments are made. The Third Interim and 2019-20 Proposed Budget Cash Flow reports were completed. Both reports showed an improved cash position due to the budget adjustments. The District projects a positive cash balance through October 2020.</p>
6.	Are all charters authorized by the district going concerns? (part 1)	In Progress	The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 2017-18, the district transferred a total of \$239,697.59 to charter schools, and it is projecting a transfer of \$300,000 in 2018-19.	<u>12/15/22 Update:</u> For fiscal year 2021-22, the district transferred \$1,081,471 to the charter fund. \$918K of this transfer was to offset the estimated loss of LCFF revenue as a result of the loss of instructional days during the 21-22 school year. The remaining \$163K was a contribution to New Joseph Bonnheim. The 2022-23 First Interim budget projects a \$116K contribution to the charter fund. District staff continues to monitor the financial health of the dependent charters by utilizing multi year

No.	FCMAT Finding	Status	District Response	Progress
				<p>projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>3/17/22 Update:</u> The 2021-22 Second Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>12/16/21 Update:</u> The 2021-22 First Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>9/16/21 Update:</u> With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>3/1/21 Update:</u> No projected changes at this time.</p> <p><u>11/30/20 Update:</u> The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Report was presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p><u>7/23/19 Update:</u> During budget development, the fiscal consultant analyzed the five dependent charter schools who are governed by the SCUSD Board of trustees noting overspending in several of the schools.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Contributions from the District's general fund are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued analysis and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund. Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.</p>
7.	<p>Are all charters authorized by the district going concerns? (part 2)</p>	In Progress	<p>Of most concern is the district's ongoing support of the Sacramento New Technology Charter School for several years. Because this is an ongoing fiscal burden on the district, it needs to be discussed and remedied.</p> <p>The district has also given financial assistance in the past to George Washington Carver Charter School, though not every year. The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine whether it is a going concern.</p> <p>The district's charter schools are dependent from the standpoint of governance because they are part of the district and are under the authority of the district's governing board. However, charter schools are not intended to have budget deficits that make them</p>	<p>12/15/22 Update: For fiscal year 2021-22, the district transferred \$1,081,471 to the charter fund. \$918K of this transfer was to offset the estimated loss of LCFF revenue as a result of the loss of instructional days during the 21-22 school year. The remaining \$163K was a contribution to New Joseph Bonnheim. The 2022-23 First Interim budget projects a \$116K contribution to the charter fund. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p>3/17/22 Update: The 2021-22 Second Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school must have a realistic financial and operational plan. Part of that includes having a balanced budget and financial plan. The district should take steps to ensure that approved charter schools do not require assistance from the district to stay solvent.</p>	<p><u>12/16/21 Update:</u> The 2021-22 First Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>9/16/21 Update:</u> With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> <p><u>9/16/21 Update:</u> With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p><u>3/1/21 Update:</u> Pending 2020-21 2nd Interim Adjustments.</p> <p><u>11/30/20 Update:</u> The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</p> <p><u>3/10/2020 Update:</u> The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p><u>7/23/19 Update:</u> Over the next several months, SCOE's fiscal advisor is performing a comprehensive review of the processes and documentation of the District's authorized charter schools, focusing on the ten independent charter schools operating in the District as direct funded charter schools with their own boards and separate financial system and audit reports. As of the 2019-20 Revised Adopted Budget, four dependent charters schools were projected to need financial assistance from the District in future</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>years. The District has since met with each school to address the fiscal issues and three of the four have revised their budgets or are working on a plan that will remedy their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an ongoing enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. The Cabinet will continue to work with New Tech. The remaining work to be finalized is the comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor.</p> <p>Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.</p>
8.	Did the district conduct a pre settlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the	In Progress	The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (2.5% and an additional 3.5% to restructure the salary schedule) effective July 1, 2018. Based on multiyear financial projections prepared at the time of the collective	<p><u>12/15/22 Update:</u> As of the 2022-23 First Interim Report the district is projecting an unrestricted surplus of \$30.5M in 2022-23, \$23.3M unrestricted surplus in 2023-24 and unrestricted surplus \$7.6 M in 2024-25.</p> <p><u>11/30/2020 Update:</u> The District is now in the process of determining appropriate budget reductions to address its ongoing deficit. See the FRP presented on November 19, 2020, and scheduled for Board Action on December 10,</p>

No.	FCMAT Finding	Status	District Response	Progress
	agreement?		<p>bargaining disclosure, it appeared that the district would be able to meet its required reserve for economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately \$15.6 million to meet the minimum reserve requirement for fiscal year 2019-20. At that time, the district estimated that its unrestricted ending fund balance would decrease from \$73 million on July 1, 2017 to negative \$4 million on June 30, 2018 if no budget reductions were made. A budget reduction plan was not submitted with the collective bargaining disclosure.</p> <p>All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions, was communicated by the county office to the district in a letter dated December 7, 2017 and stated publicly at a district board meeting.</p>	<p>2020.</p> <p>The FRP includes proposals made to SCTA to bring healthcare premium contributions in line with industry standards that would save an estimated approximate \$17 Million annually.</p> <p><u>5/8/2020 Update:</u> The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported that salary and benefit negotiations have not been settled for all bargaining units.</p> <p><u>3/10/2020 Update:</u> The California State Auditor conducted an audit of Sacramento City USD which was presented at the February 6, 2020 Board Meeting. Proposals and illustrations were presented on cost savings that could be achieved to resolve the fiscal distress. All proposals shared require negotiations with the District's 5 bargaining units: SCTA, SEIU, UPE, TCS and Teamsters Local 150.</p> <p><u>7/22/19 Update:</u> The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with SCTA.</p>
9.	Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if	Complete	The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional	<p><u>3/1/21 Update:</u> SCTA Retros paid. No outstanding COLAs.</p> <p><u>3/10/20 Update:</u> The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro</p>

No.	FCMAT Finding	Status	District Response	Progress
	applicable?		6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of the additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA interprets as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district agreed to.	was paid on November 25, 2019. <u>7/22/19 Update:</u> No new agreements at this time. District currently reviewing impact of contribution decision for 2019-20 and future years. The 2018-19 retro is planned for September 2019.
10.	Does the district have a plan to reduce and/or eliminate any increasing contributions from the general fund to other resources?	In Progress	<p>Most of the district's general fund contributions are to special education programs and to the routine repair and maintenance account. Total contributions increased from \$62,581,129 in 2015-16 to \$67,759,639 in 2016-17 and to \$77,505,592 in 2017-18. The district's 2018-19 through 2020-21 budgets include continuing contributions for a total of \$89,134,727 in 2018-19, \$96,425,490 in 2019-20, and \$104,000,050 in 2020-21.</p> <p>FCMAT was not able to obtain an approved plan to reduce and/or eliminate increasing contributions from the general fund to other resources. The district did present an updated plan dated October 4, 2018 to reduce the district's overall deficit, but details were not</p>	<p><u>12/15/22 Update:</u> The 2022-23 First Interim Report projects a \$116K contribution to the charter fund.</p> <p><u>3/17/22 Update:</u> The 2021-22 Second Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>12/16/21 Update:</u> The 2021-22 First Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic</p>

No.	FCMAT Finding	Status	District Response	Progress
			found specific to reducing contributions to restricted programs.	<p>uncertainty.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p><u>3/1/21 Update:</u> The District projected a contribution for fiscal year 2020-21 of \$314,819 for George Washington Carver and \$521,079 for New Tech Charter School.</p> <p><u>3/10/2020 Update:</u> The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p>Update: Program analysis was conducted and completed by SCOE Expert. The District has worked with the dependent charter schools to address the financial assistance projected during the 2019-20 Adopted Budget and has reduced the contribution for two of the four schools. The District is working with the remaining two schools to address the deficits.</p>

No.	FCMAT Finding	Status	District Response	Progress
11.	Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)	In Progress	Structural deficit spending is projected in 2018-19, 2019-20 and 2020-21 due to negotiated agreements settled in 2017-18 without corresponding budget adjustments to offset these ongoing increased costs.	<p><u>12/15/22 Update:</u> As of the 2022-23 First Interim Report the district is projecting an unrestricted surplus of \$30.5M in 2022-23, \$23.3M unrestricted surplus in 2023-24 and unrestricted surplus \$7.6 M in 2024-25.</p> <p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of \$19.86M in the current year, an unrestricted surplus of \$10.45M in 2022-23 and projected unrestricted deficit of (\$6.17M) in 2023-24.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted surplus of \$12.9M in the current year and a projected deficit of (\$16.5M) in 2022-23 and (\$23.2M) in 2023-24.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected an unrestricted deficit spend of (\$11.2M) in 21-22 and (\$26.4M) in 22-23.</p> <p><u>11/30/20 Update:</u> The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>solvency.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting. The District's \$27M shortfall will not be resolved without a negotiated solution.</p> <p><u>3/10/20 Update:</u> The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p>
12.	<p>Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?</p>	Complete	<p>Based on the revised 2018-19 adopted budget, the district's deficit spending is projected to be \$ 35,950,457.05 in total unrestricted and restricted funds. The district's total deficit, including unrestricted and restricted funds, is projected to be \$52,563,654.00 in 2019-20 and \$49,923,727.28 in 2020-21. As part of the district's revised 2018-19 adopted budget, the board approved a plan to reduce deficit spending; however, the plan does not reduce or eliminate deficit spending to an amount sufficient to sustain solvency. Additional significant reductions are needed. The total plan brought to the board on October 4, 2018 was for \$11,483,500 in reductions to the unrestricted general fund. FCMAT's review of the past two fiscal years shows that the</p>	<p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of \$19.86M in the current year, an unrestricted surplus of \$10.45M in 2022-23 and projected unrestricted deficit of (\$6.17M) in 2023-24. On December 17, 2021 the District presented and approved a fiscal recovery plan to help address a portion of the structural deficit. Based on the 2021-22 Second Interim data, historical trend data, and the FRP plans approved in February 2021 and December 2021, the District has addressed the identified deficiencies.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted surplus of \$12.9M in the current year and a projected deficit of</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>district did not start deficit spending until 2017-18; the deficit for that fiscal year was \$10,966,055.80. In 2016-17, the district had a surplus of \$5,747,472.67.</p>	<p>(\$16.5M) in 2022-23 and (\$23.2M) in 2023-24. The District is working on presenting a fiscal recovery plan to address the \$23.2M projected deficit for 2023-24 to the Board for approval.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected an unrestricted deficit spend of (\$11.2M) in 21-22 and (\$26.4M) in 22-23.</p> <p><u>3/1/21 Update:</u> The 2020-21 1st Interim Budget presented at the December 17, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p><u>11/30/2020 Update:</u> The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>5/8/20 Update:</u> The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting with projected deficit spending for 2020-21 of \$32M and \$30M for 2021-22.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The District has implemented most of the non-negotiable items. The District estimates deficit spending during 2020-21 in the amount of \$28.6M resulting in unrestricted ending General Fund balance of approximately \$30.5M. The estimate for 2021-22 deficit spending is \$29.8M resulting in an unrestricted General Fund balance of approximately \$695K. A negotiated solution will be required to address the District's \$27M shortfall.</p> <p>Update: District Recommended Plan will correct deficit spending. However, adjustments do require negotiated savings. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments during the period of December 2018 through September 2019. Although these adjustments did not eliminate the deficit, the District's financial position was</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>improved as follows: 2018-2019 actual deficit was \$171K in total unrestricted and restricted funds and the District's total deficit, including unrestricted and restricted funds, is projected to be \$18,706,878 in 2019-20, \$28,123,536 in 2020-21 and \$30,977,139 in 2021-22. In order to eliminate the deficit and maintain sufficient reserves to satisfy the 2% required for economic uncertainties, the District will need to adopt \$27M in ongoing solutions. The District will continue to research opportunities to mitigate the deficit but major adjustments will require a negotiated solution. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.</p>
13.	Does the district have a plan to fund its liabilities for retiree benefits?	In Progress	<p>The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report of OPEB Liabilities.</p> <p>The actuarial report estimates the district's total other post-employment benefits (OPEB) liability to be \$780,518,410 for the fiscal year ending June 30, 2018, and its net OPEB liability (i.e., factoring in employer contributions to the trust, net investment income, benefit payments, and administrative expenses) to be</p>	<p><u>12/15/22 Update:</u> The district has made progress towards fully funding at the Actuarially Determined Contribution level and for the 2021-22 fiscal year funded at 100.10%. The increase in funding to the OPEB trust has resulted in the District's net OPEB liability decreasing from \$567M as of June 30, 2020 down to \$308M as of June 30, 2022. The District plans to continue funding at the actuarially determined contribution level.</p> <p><u>3/17/22 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>\$725,760,458 for the same period.</p> <p>The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows pre funded plans to use a discount rate that reflects the expected earning on trust assets. However, the actuarial report states:</p> <p>. . . the district expects to yield 7.25% per year over the long term, based on information published by CalPERS as of the June 30, 2016 actuarial valuation date. However, total net contributions to the trust have averaged 31% of the amount that would have been needed to be deposited to the OPEB trust so that total OPEB contributions would equal the actuarially defined contribution.</p>	<p>fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/16/21 Update:</u> On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District’s total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from \$654M as of June 30, 2020 to \$415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year.</p> <p><u>5/1/21 Update:</u> The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/1/21 Update:</u> The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>liability.</p> <p><u>3/10/20 Update:</u> On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it.</p> <p>The Superintendent plans to establish an OPEB commission to further address the outstanding liability once a balanced budget is adopted.</p>
14.	Has the district developed measures to mitigate the effect of student transfers out of the district?	Complete	The district authorizes all interdistrict transfers out of the district and does not require the parents of students who receive interdistrict transfer permits to reapply annually.	<p><u>12/15/22 Update:</u> The district has partnered with SchoolMint to help support the Intra/Inter district permit process. This process will allow us to inform our community on how our Intra/Inter permit process is structured. Currently, we have extended our evaluation process for the inter district permit requesting to leave SCUSD. We required documentation from the parent to support the reason(s) for the request to leave SCUSD. If these requests do not meet certain criteria they will be denied. If parents want to appeal any denials, they will have 30 days to support the appeal in writing. Appeals are reviewed with CSO department, the EC director, and the IAS.</p> <p><u>3/17/22 Update:</u> Currently working to provide our current School Board with the necessary information to support a decision on moving forward with a third party vendor to support the Inter and Intra district permit process.</p> <p><u>12/16/21 Update:</u> Currently looking at third party vendors that support a robust online Inter and Intra district permit submission and</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>tracking system. This will help support our Data tracking needs. The creation of an in-district Intra/Inter district permit appeal process is still in development.</p> <p><u>5/1/21 Update:</u> Initiated a requirement to attach documentation pertaining to the reason for any ITP request. Documentation will not be processed without supporting documents.</p> <p><u>11/30/20 Update:</u> Staff is currently reviewing the development of an internal program in “Infinite Campus” that will be used to track inter-district permits so that our data set will contain more information such as reason for the transfer; how many requests have been made for this student etc.</p> <p>We are looking to develop a process where inter-district permits are vetted, but currently do not have the capacity and will need to look at the possibility of creating a position just for Inter district permits.</p> <p><u>5/8/20 Update:</u> In Progress, delayed due to COVID-19 pandemic.</p> <p><u>3/10/20 Update:</u> Staff is currently in the process of interviewing nearby districts to see what their process is as it relates to interdistrict permits requesting to leave their districts. The end result will be a proposal identifying the pros and cons for SCUSD to be submitted in the coming weeks.</p>

No.	FCMAT Finding	Status	District Response	Progress
15.	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	Complete	The district will fall short of its 2019-20 and 2020-21 minimum reserve requirement based on its revised (October 4, 2018) adopted 2018-19 budget projections, which show unrestricted ending fund balances of (\$17,491,788.17) in 2019-20 and (\$66,494,314.95) in 2020-21.	<p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of \$123.5M in 2021-22, \$134M in 2022-23, and \$127.8M in 2023-34 that provides reserves to meet the minimum required reserve for economic uncertainty. Based on the 2021-22 Second Interim data, the district has addressed the identified deficiency.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of \$116.6M in 2021-22, \$100.2M in 2022-23 and \$77.0M in 2023-24 that provides reserves to meet the minimum required reserve for economic uncertainty.</p> <p><u>5/1/21 Update:</u> At the March 18, 2021 Board Meeting, the 20-21 2nd Interim financial report was approved by the Board with a qualified certification. The 20-21 Unrestricted General Fund balance presented is \$89.5M for 20-21, \$78.3M for 21-22 and \$51.9M for 22-23.</p> <p><u>3/1/21 Update:</u> At the December 10, 2020 Board Meeting, the 2020-21 First Interim Report was approved with a negative certification. The 2020-21 Unrestricted General Fund balance presented at First Interim is \$62.5 M for 20-21, \$24.3 for 21-22, and (\$31.3 M) for 22-23.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>11/30/20 Update:</u> The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District is projected to meet the minimum required reserve in 2020-2021 and 2021-2022 but will not meet the required reserve in 2022-2023. The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. Please see #16 below.</p> <p><u>5/8/20 Update:</u> At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174. The District may not meet the minimum required 2% reserve in Fiscal Year 2021-22.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The 2019-20 General Fund Balance presented at</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>First Interim is \$59,146,111 for FY 19-20, and projected at \$30,523,941 in FY 2020-21 and \$695,344 in FY 2021-22.</p> <p>Update The 2019/20 Proposed Budget shows the District will have their minimum reserve for the 19/20 and 20/21 fiscal year. However, if no adjustments are made the 21/22 fiscal year the district will have a negative reserve. District is working on a negotiated solution. Although the District has made significant budget adjustments in the amount of \$50.2M in ongoing and \$12.1M in one-time resulting in improving the unrestricted fund balances to \$51.6M in 2019-20 and \$23.5M in 2010-21, the third year 2021-22 remains a challenge without a \$27M solution. The fund balances for the third year 2021-22 are projected at (\$7.5M).</p>

17.	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	Complete	<p>The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its 2018-19 budgeted amount:</p> <ul style="list-style-type: none"> * 2018-19: \$25,926,177.49 * 2019-20: (\$17,491,788.17) * 2020-21: (\$66,494,314.95) 	<p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of \$123.5M in 2021-22, \$134M in 2022-23, and \$127.8M in 2023-34. Based on the 2021-22 Second Interim Data, the District's unrestricted fund balance is stable and identified deficiency has been addressed.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of \$116.6M in 2021-22, \$100.2M in 2022-23 and \$77.0M in 2023-24; therefore, it is decreasing year over year.</p> <p><u>5/1/21 Update:</u> As of the 20-21 2nd Interim financial report the District's unrestricted fund balance is projected to decline from the 20-21 fiscal year to the two subsequent years as follows: 2020-21 = \$89.5M, 2021-22 = \$78.3M, 2022-23 = \$51.9M.</p> <p><u>11/30/20 Update:</u> As of 2020-2021 1st Interim financial report the District's unrestricted fund balance is projected to decline from the 2020-2021 to the two subsequent fiscal years as follows: 2020-2021 = \$62M 2021-2022 = \$24M 2022-2023 = -\$31M</p> <p>3/1/21 Update: Pending 20-21 2nd Interim final numbers.</p> <p><u>5/8/20 Update:</u> At the April 2, 2020 Board</p>
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			<p>Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance is decreasing in the subsequent fiscal years and at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The unrestricted general fund balance at the 2019-20 First Interim is as follows: *2019-20: \$59,146,111 *2020-21: \$30,523,941 and *2021-22: 695,344.</p> <p>Update: While the District has made progress, the District continues to work on a negotiated solution. Although the District still needs a \$27M solution to achieve fiscal solvency, the adjustments implemented in the last year have improved the unrestricted general fund balance as follows: * 2018-19: \$61,133,835 *2019-20: \$51,622,467.60 *2020-21: \$23,498,932 and *2021-22: (\$7,478,207).</p>
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No.	FCMAT Finding	Status	District Response	Progress
18.	If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level?	In Progress	<p>The district's unrestricted ending fund balance does not include amounts for the following liabilities:</p> <ul style="list-style-type: none"> * Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7, 2017 negotiated agreement, * There is a potential fiscal impact for 2019-20 and beyond of a 7% increase related to salary schedule restructuring rather than the 3.5% stated in the agreement. * The district's net contributions to the irrevocable OPEB trust established to pay future retiree medical benefits have averaged 31% of the amount that will be needed to ensure that total OPEB contributions equal the actuarially- defined contribution. The area of retirement benefits is a liability that the district will need to face because the costs are outpacing contributions. 	<p><u>12/15/22 Update:</u> The district has made progress towards fully funding at the Actuarially Determined Contribution level and for the 2021-22 fiscal year funded at 100.10%. The increase in funding to the OPEB trust has resulted in the District's net OPEB liability decreasing from \$567M as of June 30, 2020 down to \$308M as of June 30, 2022. The District plans to continue funding at the actuarially determined contribution level.</p> <p><u>3/17/22 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/16/21 Update:</u> On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from \$654M as of June 30, 2020 to \$415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>5/1/21 Update:</u> The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/1/21 Update:</u> The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/10/20 Update:</u> On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it.</p> <p>In Progress: Superintendent to establish commission to further address the outstanding liability once a balanced budget is adopted.</p>
19.	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year?	In Progress	The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At the 2018-19 first interim, the district is exceeding the statewide average by 6.37%.	<p><u>12/15/22 Update:</u> As of the 2022-23 First Interim report, the District's Salaries and Benefits comprise 89% of the unrestricted general fund projected expenditures and 68% of the combined general fund.</p> <p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District's Salaries and Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 68% of the combined General Fund.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District's Salaries & Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 69% of the combined General Fund.</p> <p><u>5/1/21 Update:</u> As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund.</p> <p><u>3/1/21 Update:</u> Pending 2020-21 2nd Interim final numbers.</p> <p><u>11/30/20 Update:</u> As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance.</p> <p><u>5/8/20 Update:</u> At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%.</p> <p><u>3/10/20 Update:</u> The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>standard percentage of 87.5%-93.5%. In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.</p>
20.	<p>Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years?</p>	In Progress	<p>The district exceeds the statewide average in this area for all three prior years, with its highest percentage in 2015-16 at 6.93% higher than the state average.</p>	<p><u>12/15/22 Update:</u> As of the 2022-23 First Interim report, the District's Salaries and Benefits comprise 89% of the unrestricted general fund projected expenditures and 68% of the combined general fund. <u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District's Salaries and Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 68% of the combined General Fund. <u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District's Salaries & Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 69% of the combined General Fund. <u>5/1/21 Update:</u> As of the 20-21 2nd Interim financial report the District's Salaries & Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund. <u>11/30/20 Update:</u> As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>3/1/21 Update:</u> Pending 2020-21 2nd Interim final numbers.</p> <p><u>5/8/20 Update:</u> At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%.</p> <p><u>3/10/20 Update:</u> The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%.</p> <p>In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.</p>
21.	Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	In Progress	The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates that the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unspent and have been returned to the federal government.	<u>12/15/22 Update:</u> As of the 2022-23 First Interim report, the district projects a restricted ending fund balance of \$94M primarily due to the addition of two restricted grant funding sources, the Learning Recovery Block Grant and Music Arts Grant. Staff continues to work with sites and departments to encumber restricted programs to ensure restricted funds are spent according to funding requirements including the expiration date.

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>3/17/22 Update:</u> Staff continues to work with sites and departments to encumber and spend restricted programs to ensure these funds are not lost, also when needed the District will file for extension waivers.</p> <p><u>12/16/21 Update:</u> Staff continues to work with sites and departments to encumber and spend restricted programs to ensure these funds are not lost, also when needed the District will file for extension waivers.</p> <p><u>5/1/21 Update:</u> Staff is working with sites and departments to encumber and spend SIG, CSI and carryover Title funded programs to ensure these funds are not lost, also when needed the District will file for extension waivers.</p> <p>Update: For the 2019-20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title III funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been programmed. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes \$1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has a \$1.4 million carryover that needs to be programmed. SIG carryover of \$4 million</p>

No.	FCMAT Finding	Status	District Response	Progress
				will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately.
22.	Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?	Complete	The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found many months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in lost forms. The district should move to a digital form process to increase efficiency.	<p><u>12/15/22 Update:</u> A new Palo Alto (PAN) firewall has been installed. Staff requiring remote access via VPN are being moved to the PAN after manager approval and Multi-Factor Authentication (MFA). All tech staff now have MFA enabled and new staff are added daily. All Escape backups are now immutable with offsite backups to Wasabi cloud storage. Staff password requirements are now 12 characters requiring complex characters with all passwords checked against the Microsoft password dictionary. Only U.S. logins are allowed. In addition, access to the network is ended automatically on the ending of employment status in our HR System. When an employee is terminated, their access is terminated.</p> <p><u>3/17/22 Update:</u> HR annually conducts a review of personnel transactions to ensure accurate staffing. The Information Technology Department is in the process of implementing a computer system (UMRA) to</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>perform this task electronically. The District is about to implement a process in Escape that will allow for automatic and timed employment status changes when folks are hired and when they are separated. This change should allow a clear delineation of the automated network access process through UMRA, allowing for automatic network access/denial for those whose status changes. The Palo Alto firewall installation continues to move forward with a mid-April go live.</p> <p><u>12/16/21 Update:</u> The district completed a network security audit in June, 2021, that included a review of the Escape servers. We are currently using Illumio software on the Escape servers to monitor how the servers are accessed and by whom. Once the review is complete, Escape servers will be locked down to restrict access. The district is moving Infinite Campus, the Student Information System, to the cloud over the Winter break to increase security. The recent move from an on-premises Exchange email server to the cloud-based O365 is also part of the security move to mitigate phishing attempts and data loss. A new Palo Alto 5260 firewall, with threat prevention and zero-day attack virus detection, has been approved with matching E-Rate funds, ordered the first week of November. We are still working on cleaning</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>up data in our Escape system to allow for UMRA account creation to take place. We are meeting this month to make refinements to our script and process to bring this about quicker. We are also working with a newly hired Escape contractor/developer to automate our onboarding and separation processes. This will improve our data quality.</p> <p><u>9/16/21 Update:</u> We continue to work on data clean up so that we can turn on UMRA for the creation of accounts. UMRA is being used to disable staff accounts as soon as their employment status shows that they should no longer have access. We should be ready for full deployment by the end of the year.</p> <p><u>5/1/21 Update:</u> Progress has been made on the data clean up and we are seeing positive test results in our test data pulls. We will have this done very soon. We have also seen a significant switch in changes in the initial data entry causing fewer data issues. HR has made changes in the way data is entered and made it operational.</p> <p><u>3/1/21 Update:</u> UMRA was enabled on 2/11/21 to manage the deactivation of active directory accounts. Creation of accounts has been put on pause while data issues are addressed within the system of record, Escape.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>11/30/20 Update:</u> The first phase of the rollout will be implemented by mid-January. Phase 1 – Active Directory: email account creation/deactivation. Subsequent phases would use UMRA to create user accounts for primary programs like Escape, Infinite Campus.</p> <p><u>3/11/20 Update:</u> The implementation will continue after the new Chief Information Officer is hired.</p>
23.	<p>Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Accounts payable (AP)</p>	In Progress	<p>Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in the business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants</p>	<p><u>12/15/22 Update:</u> The AP warrant process includes several layers of review and approval which provide a sufficient segregation of duties.</p> <p><u>3/17/22 Update:</u> The AP warrant process includes several layers of review and approval which provide a sufficient segregation of duties.</p> <p><u>5/1/21 Update:</u> The AP warrant process includes each AP team member inputting data. Once input, the data is then reviewed and cross-checked by a different AP team member. Once the review is complete, the AP batch is forwarded to the Lead AP for audit. Upon audit completion the AP batch is reviewed and approved by the Director of Accounting. The AP Batch is then printed by the Lead AP for distribution. With the multi-levels of review and audit in place for each AP batch, the district has ensured that duties are sufficiently</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>segregated, supervised and monitored. <u>3/1/21 Update:</u> IDT meetings ongoing, no process change at this time. <u>11/30/20 Update:</u> Interdepartmental Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week. Update: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.</p>
24.	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Payroll	In Progress	The payroll process appears properly supervised and monitored; however, the business department prints the warrants rather than having a separate department, such as technology, do so to ensure separation of duties. One department should input the information and a different department should print warrants.	<u>12/15/22 Update:</u> The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>3/17/22 Update:</u> The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.</p> <p><u>12/16/21 Update:</u> The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.</p> <p><u>5/1/21 Update:</u> The payroll process begins with a fiscal technician inputting payroll data and submitting to their Payroll Lead to review and initial the reports. The initial report is then provided to the payroll Supervisor for an additional layer of review and final approval. Once approved, the payroll is locked within the financial system. To finish the process, a separate fiscal technician and Payroll Lead review the check batch and reconciles the check numbers to the payroll. With the multi-levels of review and approval in place, the payroll department ensures the process is segregated, supervised and monitored.</p> <p><u>3/1/21 Update:</u> IDT meetings ongoing, no process change at this time.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>11/30/20 Update:</u> Interdepartmental Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week.</p> <p>Update: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.</p>
25.	Is training on financial management and budget offered to site and department administrators who are responsible for budget management?	Complete	<p>There has been little or no budget and fiscal training for site and department administrators who are responsible for budget management. Training is done informally and as needed or requested rather than on a regular schedule.</p> <p>The amount of expertise, access to and knowledge of the financial system vary by site and department.</p>	<p><u>12/16/21 Update:</u> Trainings continue to be offered upon request or when new employees start working for sites and departments.</p> <p><u>5/1/21 Update:</u> Currently, trainings are provided upon request.</p> <p><u>3/1/21 Update:</u> Currently, trainings are provided upon request.</p> <p>Update: The District's Business Office scheduled a budget/fiscal training on January 8th, 2020 from 8:30 to 9:30am for all site administrators at the Priority Initiative Meeting (Principal's Meeting). This session covered the</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>following 3 topics: 1. how to access and understand a site budget 2. how to check on the status of a submitted requisition 3. the workflow for contracts and travel requisitions from creating a requisition to approval. The District's Business Office intends to provide regular budget/fiscal sessions at the Priority Initiative Meetings. Escape training offered monthly to all staff.</p>
26.	Does the governing board adopt and revise policies and administrative regulations annually?	Complete	Although board policies and administrative regulations are brought to the board sporadically for revision and/or adoption, there was no evidence of an intent to review the information annually or to ensure that it is a priority to communicate the permissions, limitations and standards of the board.	<p><u>3/1/21 Update:</u> Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies. Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p><u>11/30/20 Update:</u> The District plans to periodically bring forward a package of policies and regulations that should be adopted or</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year.</p> <p>Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form.</p> <p><u>5/8/20 Update:</u> The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p> <p><u>3/10/20 Update:</u> In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading.</p> <p>Update: Staff, in conjunction with the Board Policy Committee, has begun developing structures to ensure new and current BPs/ARs are systematically reviewed, revised, and readopted as needed.</p>
27.	Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	Complete	When it brings policies to the board for revision or adoption, the district has no process for communicating the information to staff or implementing the policies in detail. A communication is sent to staff after each board meeting that summarizes the meeting, but for staff to fully understand changes in board policy and administrative regulations, further detail and instructions are needed.	<p><u>3/1/21 Update:</u> Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies.</p> <p>Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to</p>

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				<p>staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p><u>11/30/20 Update:</u> The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year.</p> <p>Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form.</p> <p><u>5/8/20 Update:</u> At the upcoming board meeting in June, the District will adopt a new process for implementing new or revised policies on a regular and ongoing basis. The process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings.</p> <p><u>3/11/20 Update:</u> Staff is finalizing guidance</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>regarding the process for adopting and implementing new or revised policies on a regular basis. Following cabinet and Board approval, the process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings.</p> <p>Update: Staff will develop a structure to ensure adoptions and revisions to policies and administrative regulations are communicated to staff once a system is in place to ensure BPs/ARs are reviewed, revised, and adopted on a regular basis.</p>
28.	Does the district have board-adopted staffing ratios for certificated, classified and administrative positions?	Complete	Staffing ratios, where documented, appear to be a result of terms in the collective bargaining agreement rather than board-adopted.	<p><u>12/16/21 Update:</u> The staffing ratios were part of the 2021-22 Adopted Budget board item and this was approved at the June 24, 2021 Board Meeting. The District continues to include staffing ratios within the public hearing and subsequent adoption of the budget for each fiscal year.</p> <p><u>9/16/21 Update:</u> The staffing ratios were part of the 2021-22 Adopted Budget board item and this was approved at the June 24, 2021 Board Meeting.</p> <p><u>5/1/21 Update:</u> The staffing ratios for fiscal year 2021-22 were completed in preparation for Budget Development meetings conducted in January and February 2021. The staffing ratios will be approved in June 2021 when the</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Budget for 2021-22 is approved.</p> <p><u>5/8/20 Update:</u> The staffing ratios for fiscal year 2020-21 were completed in preparation for One Stop staffing in January 2020 which is part of the budget development process. The staffing ratios will be approved in June 2020 when the Budget for 2020-21 is approved.</p> <p>Update: The District presented staffing ratios to the Board in May. These staffing ratios were used in the development of the 2019-20 budget. Further refinements for future years will be presented to the Board. Target 10/30/2019. Update 11/19/19: In Progress: Board-adopted staffing ratios for certificated, classified, and administrative positions are being updated and additionally defined.</p>
29.	Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?	Complete	Although the district has a 24-to-1 student-to-staff ratio for K-3, and follows the class size standards in its collective bargaining agreement with SCTA for the other grade levels, its facilities department estimates that the district has approximately 20% more capacity than needed for its current student enrollment. The district closed six schools in the last seven years and reopened one.	<p><u>12/16/21 Update:</u> The Board approved the Facilities Master Plan on October 21, 2021.</p> <p><u>9/16/21 Update:</u> The FMP was completed August 2021, Board Approval expected in the Fall 2021.</p> <p><u>5/1/21 Update:</u> Completion date is Summer 2021.</p> <p><u>3/1/21 Update:</u> New completion date is Summer 2021.</p> <p><u>11/30/20 Update:</u> New completion date is Spring 2021.</p> <p><u>5/8/20 Update:</u> The assessments were delayed due to the closure of schools. Staff has</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>been in communication with DLR to discuss progress with completion of the assessments and developing a revised timeline.</p> <p>Update: A contract for Facilities Master Planning services was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020.</p>
30.	Does the district have an up-to-date long-range facilities master plan?	Complete	The district's facilities master plan was prepared by MTD Architecture in 2012 and has not been updated since.	<p><u>12/16/21 Update:</u> The Board approved the Facilities Master Plan on October 21, 2021.</p> <p><u>9/16/21 Update:</u> The FMP was completed August 2021, Board Approval expected in the Fall 2021.</p> <p><u>5/1/21 Update:</u> Completion date is Summer 2021.</p> <p><u>3/1/21 Update:</u> New completion date is Summer 2021.</p> <p>Update: The current facilities master plan was prepared by MTD Architecture in 2012. An RFQ was submitted. A contract for the development of a new Facilities Master Plan (FMP) was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020.</p> <p><u>11/30/20 Update:</u> New completion date is Spring 2021.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>5/8/20 Update:</u> The facility assessments are approximately 80% complete and will progress with a revised timeline. The completion of the assessments has been delayed due to the school closures.</p>
31.	Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?	Complete	Not all appropriate costs related to special education are charged to the program, including legal fees and the full allowable indirect costs.	<p><u>Update:</u> Program analysis was conducted and completed by SCOE Expert.</p> <p><u>11/30/2020 Update:</u> Staff have confirmed that appropriate costs related to special education are charged to the program including indirect costs.</p>
32.	Is the district's contribution rate to special education at or below the statewide average contribution rate?	Complete	The district's 2018-19 budget plan indicates that its general fund contribution to special education will be \$73,590,731 and that its total special education expenditures will be \$107,398,026, which means that its contribution will equal 68.52% of total expenditures for the program. The statewide average contribution rate is 64.5% as of 2016-17.	<p><u>12/15/22 Update:</u> The Special Education department continues to collaborate with the Business department to monitor and accurately report on the Special Education budget. The 21-22 local contribution rate is 42.36% which is below the statewide average referenced.</p> <p><u>3/17/22 Update:</u> The Special Education department has worked with the Business department to monitor and accurately report on the Special Education budget. Aside from hiring for a Budget Analyst, the department has also hired a fund specialist to support greater capacity and expertise to the day-to-day operations of the Special Education budget. The team of Special Education and Business Services continues to meet and collaborate on a regular basis. Part of this partnership included the review and</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>development of the SCUSD SELPA Local Plan which showed the local contribution rate to be 64.39% which is slightly under the statewide average referenced above.</p> <p>Over the past couple of months, the focus of the partnership has been on budget development for the 2022-2023 school year.</p> <p><u>12/16/21 Update:</u> The Special Education department is working closely with the Business Department to ensure accurate reporting of the Special Education budget. With the support of the Business Department, we have secured a Budget Analyst position dedicated to the Special Education department and are working on building even greater capacity in ensuring fiscally responsible decisions and reporting. The team has also collaborated to implement monthly and quarterly check-ins to review the special education budget throughout the year.</p> <p><u>3/1/21 Update:</u> Special Education Department completed an analysis of the historical MOE Data. The data highlights that Sacramento City Unified has consistently been below the statewide average, which is in the range of 65%. This was a result of a miscalculation of the local contribution and total expenditures as noted in the 1.2 grid provided. <u>Sacramento City Unified MOE 2017-18 2018-19 2019-20</u></p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Federal 10,046,238 10,317,456 10,296,631 State 41,487,253 46,582,841 47,634,332 Local 12,115,380 11,274,010 10,015,491 Local Contribution 64,868,198 70,705,641 69,911,735 Total SpEd Expenditures 128,517,069 138,879,948 137,858,189 Local Contribution as % of Total Expenditures 50% 51% 51% Funding Source as % of Total Expenditures Federal % 8% 7% 7% State % 32% 34% 35% Local % 900% 8% 7% Local Contribution as % of Total 50% 51% 51% Total SpEd Expenditures 100% 100% 100%</p> <p>3/10/2020 Update: The 2019-20 First Interim indicates \$82,559,549 of General Fund contribution towards the Special Education restricted program. This is a percentage increase in contribution of 12%. At the January 19, 2020 Board Meeting, staff shared the work underway with special education programs and services and the implementation of the multi-tiered system of support (MTSS).</p> <p><u>11/30/20 Update:</u> Program analysis was conducted by SCOE experts, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.</p>

No.	FCMAT Finding	Status	District Response	Progress
				Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert.
33.	Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?	In Progress	The district has an identification rate of 14.5%, while the statewide average identification rate is 11.5% and the countywide identification rate is 12.3%.	<p>12/15/22 Update: SCUSD's current rate of identification is 16.78% and continues to be above the statewide and countywide average rates. This will continue to be an area of focus for the district including collaboration mentioned in the 3/17/22 update regarding academic office initiatives.</p> <p><u>3/17/22 Update:</u> The District's current rate of identification continues to be 16.5% and continues to be an area of focus through the District's Significant Disproportionality Plan and initiative of MTSS. The department is also working with the Academic Office in ways it can better systematize and communicate pre-referral processes and interventions across the District.</p> <p><u>12/16/21 Update:</u> The District's current rate of identification is 16.5%. This is an area of focus through the District's Significant Disproportionality Plan and initiative of MTSS.</p> <p>Update: Program analysis was conducted and completed by SCOE Expert.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>3/1/21 Update:</u> The Fall 1 reporting window highlights that the District’s current rate of identification of students as eligible for special education is 16.3%.</p> <p><u>11/30/20 Update:</u> Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.</p>
34.	Does the district analyze and plan for the costs of due process hearings?	In Progress	The district analyzes the incidence and cost of due process hearings. Employees interviewed stated that the current budgeted amount for due process hearings is insufficient and that the district would be increasing the shortfall during the next budget cycle. The average cost of a due process settlement has doubled in the last five years.	<p><u>12/15/22 Update:</u> The Special Education department has established a system and process for tracking, analyzing, and planning for the costs of due process hearings. This includes development and implementation of Alternative Dispute Resolution (ADR) efforts which promote dispute resolution at the local level.</p> <p><u>3/17/22 Update:</u> The Special Education department has now begun implementing the comprehensive system for tracking special education conflicts. Additionally, our Alternative Dispute Resolution (ADR) efforts are taking off with more families participating in lower level conflict resolution practices. Additionally, the department has provided ADR training to other members of the Academic Office as a way to build greater capacity across the system.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>12/16/21 Update:</u> The Special Education Department has collaborated with its legal partners to develop a comprehensive system of tracking for special education conflicts. This includes settlement tracking, comprehensive invoice reviews, quarterly check-ins with department administrators to review what has been/ has not been used. Additionally, the department is focusing on building up and implementing Alternative Dispute Resolution strategies and processes to support resolving conflicts at a lower level prior to due process filings.</p> <p><u>3/1/21 Update:</u> The Special Education Department has designed an online tracking system for evaluating costs and management of current legal matters, including due process and settlement agreement management. The Department is in the process of collaborating with other departments, legal and fiscal to populate the system.</p> <p><u>11/30/20 Update:</u> Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.</p> <p>Update: Program analysis was conducted and completed by SCOE Expert.</p>

No.	FCMAT Finding	Status	District Response	Progress
35.	Has the district corrected all audit findings?	Complete	<p>The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.</p>	<p><u>5/12/20 Update:</u> The District did not have any student body funds or attendance audit findings in the 2018-19 audit report. The student body funds and attendance findings included from the 2015, 2016, and 2017 audit reports were updated in the 2018-19 audit report as implemented.</p> <p>Update: The District has partially implemented corrective actions for the student body fund findings identified beginning with the 2015 audit and the student attendance findings identified beginning with the 2016 audit. Findings have occurred each fiscal year since there is a rotation of school sites audited each fiscal year as well as turnover in site staff. Training is provided directly to school sites with findings. Also, ongoing trainings to all sites are provided throughout the fiscal year at both school sites and the district office to assist staff.</p>
36.	Is the superintendent's evaluation performed according to the terms of the contract	Complete	<p>FCMAT was not able to obtain evidence that the superintendent has received any evaluations since he was hired. His contract states:</p> <p>The Board shall evaluate the Superintendent in writing each year of this agreement. The evaluation shall be based on this agreement, the duties of the position, the 2016-2021</p>	<p>The current superintendent has been provided with evaluations as outlined in his contract.</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>Strategic Plan, policy goals for the District, and other goals and objectives through a collaborative process with the Superintendent. The Superintendent and a committee of the Board will develop the evaluation instrument upon which the superintendent shall be evaluated. The Board shall approve the evaluation instrument and metrics by which to evaluate the Superintendent. The annual evaluation shall be completed based on a timeline determined by the Board.</p> <p>Subsequent to fieldwork, FCMAT was notified that the superintendent's initial evaluation was to be voted on by the governing board on December 6, 2018.</p>	
37.	Does the district include facility needs when adopting a budget?	Complete	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption.	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption, but the district does allocate 3 percent of general fund expenditures to the Routine Repair and Maintenance account to address facility maintenance needs.
38.	Is the district using the same financial system as its county office of education?	Complete	The county office of education uses Quintessential Control Center (QCC) (part of the Quintessential School Systems financial system) and the district uses Escape.	SCOE staff were trained by District staff on accessing data, data entry, and how to run reports. SCOE is currently working in ESCAPE for our District.

No.	FCMAT Finding	Status	District Response	Progress
39.	If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	Complete	There is no automated interface between the two systems. When the district processes payroll and accounts payable warrants, information related to these transactions is uploaded to the county via a file transfer protocol (FTP). This process is started manually once payroll and accounts payable warrant processing is complete. No other electronic interface exists between the two systems.	SCOE is currently working in Escape for District oversight and data entry.
40.	If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance?	Complete	The county office of education has not been able to access the district's Escape system online, but conversations continue between the two agencies about how this will be accomplished. The software needed to access the Escape system has been installed on some systems at the county office, but there has been no training. The county office has had to create a second set of books for the district in its QCC system so it can attempt to monitor financial transactions and balances at the major object level. This requires much manual entry by county office staff since the district sends the county office only limited data related to warrant processing.	SCOE now has access to and training in Escape and is working in the system. SCOE and District staff are developing the process of reconciling in Escape.

No.	FCMAT Finding	Status	District Response	Progress
41.	Does the district account for all positions and costs?	Complete	<p>The district must improve its position control process. The district currently uses the same position control number for multiple positions, and for full-time equivalent (FTE) positions that have the same title, instead of creating a unique position control number for each board-approved position or FTE. The district's current practice leads to lack of clarity about which positions are being filled and about the site to which each belongs, because the same position number can exist at multiple sites if the same title is assigned. The district needs to use a unique identifier, or position control number, for each board-authorized position.</p> <p>Another area to improve on in the position control process involves the ramifications of the one-stop process, because confusion often arises when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used during one-stop meetings. In addition, as employee transfers and changes are discussed and made later in the year, position control system information about which positions are open and about employees' work locations is often found to be inaccurate. Because paperwork is not</p>	<p><u>Update 7/22/19:</u> Position Control conversion completed. Although the Position Control (PC) conversion has been completed, the District is continuing to implement additional PC features and provide staff training on these features. Recent progress includes using Escape to analyze the changes in FTE from a past reporting period to the current reporting period; this was implemented November 15, 2019 with the assistance of the SCOE fiscal advisor. The next Escape tool to be implemented is budgeting for vacancies. The SCOE fiscal advisor introduced this feature to District staff on November 15, 2019 and the plan is to have this implemented for use by 2nd Interim. Escape's budgeting for vacancies feature will improve the accuracy and efficiency.</p> <p>Update: Staff has negotiated with Escape to receive no-cost support to expedite implementation of the position control changes recommended by FCMAT. To be completed by 7/1/2019. 6/12/19 Update: Interdepartmental project team has concluded extensive testing of the technical solution and obtained approval from the Executive Cabinet to proceed with implementation in the production environment. Roll-out of new position control system planned for the week</p>

No.	FCMAT Finding	Status	District Response	Progress
			generated during one-stop meetings, it is often more difficult to determine the history and details of past decisions.	of June 17, 2019.
42.	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 1)	Complete /Ongoing	Although the district uses a one-stop method for budget development rather than a rollover budget, it appears that the primary driving force behind this method is to develop a list of employees who will receive a preliminary layoff notice on March 15 rather than to truly develop a reliable budget. The budget development process needs to be further refined so that all revenues and expenditures are reviewed and adjusted, not only those budgets with larger staffing allocations. A comprehensive budget development process is needed for the entire budget to ensure all revenues and expenditures are understood and used according to the district's goals and objectives.	Monthly reviews are conducted of the District's Revenues and Expenditures. 3/23/2020 Update: The District will be utilizing budget models in Escape for budget development. Budget staff will analyze the budget and compare it to prior year estimated actuals by major object. One time revenue and expenses will be removed during this process.
43.	Does the district use a budget development method other than a rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? (part 2)	Complete	The district uses its one-stop method in January and February. During that time, site administrators and department managers are scheduled to meet in a district office conference room on days set aside for that specific site or department. The site administrators and department managers are provided a funding estimate from the business department, then work collaboratively with the business and human resources staff (using	Ongoing: Personnel Requisitions are now required for all changes, signed off by the Business Office and submitted to H.R. for processing.

No.	FCMAT Finding	Status	District Response	Progress
			<p>updated staffing costs) to determine staffing and other expenditure levels for the upcoming budget year. All information is input into the financial system during the meeting, and because appropriate approval authorities are physically in the conference room, approvals are obtained and actual staffing is determined for the next fiscal year. This is a more expedited process than the typical routing of position change forms between departments to obtain various approvals, and it ensures that staffing decisions, and thus layoff notices for the next school year, are determined by the March 15 deadline.</p> <p>The above process is efficient for meeting the March 15 deadline. However, not all budgets are assessed using this method. As additional staffing decisions are made during other one-stop meetings, or even after budget development ends, confusion can arise when employees are transferred between sites and departments without a paperwork trail since the information was input directly into the system and the typical forms are not used at the one-stop meetings.</p>	

No.	FCMAT Finding	Status	District Response	Progress
44.	Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	Complete	Although the district's budgets were approved by the county office in 2016-17 and 2017-18, the district's 2018-19 adopted budget was not approved. The district submitted a revised budget dated October 4, 2018, which the county office disapproved on October 11, 2018.	Fiscal Recovery Plan submitted with Second Interim and presented at the March 21 Board Meeting. SCOE Vetted.
45.	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)	Complete	No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.	<p><u>7/23/19 Update:</u></p> <ol style="list-style-type: none"> The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for both the June 6th and June 20th board meetings. There was an intentional effort to make sure numbers tied in both the LCAP and budget presentations. A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement. <p><u>6/5/19 Update:</u></p> <ol style="list-style-type: none"> LCAP/Budget staff schedule quarterly meetings to review milestones and project goals. (Dates: 9/24/18, 12/19/18, 4/5/19,

No.	FCMAT Finding	Status	District Response	Progress
				<p>4/16/19)</p> <p>2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process.</p>
46.	<p>Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated?</p>	Complete	<p>Guidance provided in the May Revision Common Message stated that districts were “not to balance their budgets based on one-time revenues.” The narrative included with the district’s 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using “\$13.2 million of one-time funds to meet the increase of labor contract negotiations.” The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor’s statement about one-time funds, or other industry-standard guidance, which expressly state not to budget one-time funding for ongoing costs. That one-time funding was an estimated \$344 per ADA at that time. The approved state budget enacted subsequent to the May Revision decreased the one-time per-ADA funding amount from an estimated \$344 per ADA to \$185 per ADA, which created an approximately \$7.4 million deficit in the</p>	<p><u>3/1/21 Update:</u> Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p>Update 11/30/2020: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a Board Meeting not later than January 2021.</p> <p><u>3/10/20 Update:</u> In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an ongoing expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update:</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>district's 2018-19 budget due to the district's action to fully commit the one-time funds to ongoing costs. This action will also have severe impacts on future years because the one-time funding will likely be unavailable to the district, leaving a \$13.2 million deficit moving forward.</p>	<p>The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p> <p>Update: This is no longer the philosophy of the Superintendent or Board beginning July 1, 2018. The revised adopted budget was taken to the Board in October 2018.</p>
47.	<p>When appropriate, does the district budget and expend restricted funds before unrestricted funds?</p>	Complete	<p>The district's restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the district may be required to return unspent restricted funds to the grantor.</p>	Ongoing: Monthly monitoring
48.	<p>Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known?</p>	Complete	<p>During interviews, staff indicated that the accountant prepares the cash flow for a 24-month period. However, it was not being relied on because major concerns had been expressed regarding the accuracy of the information. During FCMAT's visit a separate cash calculation and projection was prepared by the county office's fiscal advisor that concluded that the district will become cash</p>	<p>SCOE and staff have agreed on cash flow methodologies. SCOE will continue to do a secondary review.</p>

No.	FCMAT Finding	Status	District Response	Progress
			insolvent in October 2019 based on current budget projections. This projection was different and showed more cash deficiency than the district-prepared cash flow projection. A more recent cash flow projection prepared by the district for 2018-19 first interim shows the cash insolvency date as November 2019, one month later than the projection prepared during FCMAT's fieldwork.	
49.	If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?	Complete	<p>Although the district's multiyear financial projection includes transfers from the general fund to cover deficit spending in other funds, FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending, specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of salaries and benefits.</p> <p>Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund: 2015-16: \$1,500,000 2016-17: \$322,344 2017-18: \$502,296</p> <p>Based on 2018-19 Standardized Account Code</p>	Board took action to reduce the size of the Child Development program by returning slots to the grantor (SETA) and thus the contribution to the Child Development program.

No.	FCMAT Finding	Status	District Response	Progress
			<p>Structure (SACS) data, transfers to the child development fund are projected to be as follows:</p> <p>2018-19: \$2,345,207 2019-20: \$382,178 2020-21: \$382,178</p> <p>Assuming revenue and spending patterns remain the same, even if the current projected transfers of \$382,178 in 2019-20 and 2020-21 are included, the district's shortfall in cash would be as follows:</p> <p>2019-20: (\$791,940.93) 2020-21: (\$2,754,969.93)</p> <p>The district must develop a plan to ensure its expenditures are equal to or less than expected revenues, but until that time it must ensure that its budget is revised to include adequate transfers to all funds, including the child development fund, so they have adequate cash to close the fiscal year. Unless an approved plan to reduce spending, or increase revenues, is implemented in 2018-19, these shortfalls in 2019- 20 and 2020-21 will increase the district's liabilities and further increase its projected general fund deficits. If this increased deficit is not remedied in 2018-19, it could cause the district to become cash</p>	

No.	FCMAT Finding	Status	District Response	Progress
			insolvent prior to November 2019, based on current budget projections.	
50.	Has the district's enrollment been increasing or stable for the current and three prior years?	Complete	The district's enrollment has been declining for the last 15 years.	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.
51.	Are the district's enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?	Complete	<p>The district tracked the number of children who enter kindergarten as a percentage of countywide live births five years earlier to project kindergarten enrollment for the 2018-19 school year.</p> <p>However, to project enrollment in grades one through 12 for the same period, it used simple grade level progression rather than the more commonly used cohort survival method.</p> <p>The cohort survival method groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship of the number of students passing from one grade to the next in a subsequent year. This method more closely accounts for retention, dropouts and students transferring to and from a school or district by grade. Although other enrollment forecasting techniques are available, the cohort survival method usually is the best choice for local education agencies</p>	Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.

No.	FCMAT Finding	Status	District Response	Progress
			<p>because of its sensitivity to incremental changes to several key variables including:</p> <ul style="list-style-type: none"> * Birth rates and trends. * The historical ratio of enrollment progression between grade levels. Changes in educational programs. * Migration patterns. * Changes in local and regional demographics. 	
52.	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	Complete	<p>As mentioned in the budget development section of this analysis, the district stated in its 2018-19 budget narrative that one-time funding was used to pay for salary increases. This action will also have severe effects on the budget in future years because the one-time funding will likely not be available to the district, leaving a \$13.2 million deficit moving forward.</p>	<p><u>3/1/21 Update:</u> Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p><u>11/30/20 Update:</u> BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a future Board Meeting not later than January 2021.</p> <p><u>5/8/20 Update:</u> The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p> <p><u>3/10/20 Update:</u> BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure</p>

No.	FCMAT Finding	Status	District Response	Progress
				as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.
53.	Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?	Complete	The district does not charge allowable indirect costs to special education, and as a result there is underreporting of the total cost of the program. If the indirect cost rate of 4.21% for 2018-19 were applied to the district's 2018-19 annual special education expenditures of \$107,398,026, the resulting allowable indirect cost would be \$4,521,457. The district's total actual indirect charge for special education has been approximately \$100,000 per year. The industry-standard practice is to consistently account for indirect costs in all restricted resources, including special education. The district is not correctly identifying the true cost of its special education programs.	The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.
54.	Is training on the budget and governance provided to board members at least every two years?	Complete	There was no evidence that budget or governance training is provided to board members regularly.	The Superintendent has been conducting Board Learning Sessions. Board governance trainings has been an ongoing and regular practice for the Board of Education for the past two years. Budget trainings have not previously been provided outside of the regular meeting setting over the past couple of years, but will begin with the 2019-20 academic year.

No.	FCMAT Finding	Status	District Response	Progress
55.	Does the district use its most current multiyear projection when making financial decisions?	Complete	It appears that the district used multiyear projections when making financial decisions until the 2017-18 fiscal year, but that this practice ceased in that year, during which it also entered into a multiyear agreement with the SCTA (December 7, 2017) that granted ongoing salary increases without a budget reduction plan to maintain minimum reserves through 2020-21.	Current budget philosophy is to understand fourth year budget implications of financial decisions.
56.	Are the sources of repayment for non-voter-approved debt stable {such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others}, predictable, and other than unrestricted general fund?	Complete	The district has \$67,920,000 in outstanding lease revenue bonds. The annual debt service payment is approximately \$5,400,000 and continues through fiscal year 2025-26. The annual debt service payments are made from a combination of unrestricted general fund revenue and developer fees.	Debt payment transferred outside of the General Fund to Mello Roos tax collections.
57.	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	Complete	The district did not provide evidence that regular analysis of staffing ratios is compared with actual enrollment or that adjustments are made in accordance with sites' or departments' needs after the one-stop budget and staffing process occurs in January or February of each year during the budget development process. During one-stop, because the primary purpose appears to be developing the March 15 notice list, staffing ratios are compared against enrollment	Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections.

No.	FCMAT Finding	Status	District Response	Progress
			<p>projections, and staffing is scheduled accordingly.</p> <p>Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made during one-stop need to be reassessed as the year proceeds and actual enrollment numbers are known.</p>	
58.	Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and interim reporting periods?	Complete	<p>It is best practice to have a position control system that is integrated with, or at least reconciled with, budget, payroll and human resources records. The district does not reconcile these records regularly to ensure that its budget represents the amount the district should set aside for such costs. In interviews, employees indicated that the number of open positions shown in financial reports is usually inflated.</p> <p>At interim reporting times, the district identifies variances between budgeted and actual amounts, and salary and benefit budgets are often revised based on that analysis. By contrast, standard industry practice is to reconcile actual human resources and payroll records to ensure that only open, authorized positions are shown as such in the budget; if an open position exists</p>	Position Control true-up conducted with the support of SCOE fiscal experts. Regular bi-weekly meetings are now being conducted to ensure position control is reconciled.

No.	FCMAT Finding	Status	District Response	Progress
			that should be closed, the appropriate paperwork is completed to do so, and the budget is updated.	
59.	Does the governing board approve all new positions before positions are posted?	Complete	The governing board approves new positions after employees have been hired rather than when the position is vacant or posted.	New process established: Cabinet Member to bring forth new positions to the Cabinet meeting for review and discussion. If allowed, the new position moves forward to Deputy and Superintendent for approval. Approved position is then submitted to the Budget department for assignment of position control identifying number. Budget then sends completed position requisition to H.R. for posting (Business Process Map was created for this new process and is currently being revised).
60.	Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	Complete	Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings should be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the departments.	H.R. and Business Services now meet bi-monthly.

2022-2023
First Interim Financial Report



Guiding Principle

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education
December 15, 2022

Sacramento City Unified School District

Board of Education

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Rose F. Ramos, Chief Business Officer
Vacant, Chief Academic Officer

TABLE OF CONTENTS

DISTRICT CERTIFICATION OF INTERIM REPORT.....	1
CRITERIA AND STANDARDS.....	3
MULTIYEAR PROJECTIONS.....	31
GENERAL FUND	
GENERAL FUND DEFINITION.....	37
GENERAL FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	38
SPECIAL REVENUE FUNDS	
SPECIAL REVENUE FUND DEFINITION.....	62
STUDENT ACTIVITY FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	63
CHARTER SCHOOLS FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	68
ADULT EDUCATION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	75
CHILD DEVELOPMENT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	81
CAFETERIA FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	86
CAPITAL PROJECTS FUNDS	
CAPITAL PROJECTS FUND DEFINITION.....	91
BUILDING FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	92
CAPITAL FACILITIES FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	98
COUNTY SCHOOL FACILITIES - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	103
CAPITAL PROJECT FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	108
DEBT SERVICES FUNDS	
DEBT SERVICE FUND DEFINITION.....	113
BOND INTEREST AND REDEMPTION FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	114
ENTERPRISE FUNDS	
ENTERPRISE FUND DEFINITION.....	117
CAFETERIA ENTERPRISE FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	118
PROPRIETARY FUNDS	
PROPRIETARY FUND DEFINITION.....	123
SELF-INSURANCE FUND - REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	124
AVERAGE DAILY ATTENDANCE.....	128
CASH FLOW WORKSHEET.....	132

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 15, 2022 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: Rose F. Ramos Telephone: 916-643-9055
Title: Chief Business & Operations Officer E-mail: rose-f-ramos@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 (2021-22) 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:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	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:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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:

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	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	36,317.06	37,419.95		
	Charter School	0.00	1,447.25		
	Total ADA	36,317.06	38,867.20	7.0%	Not Met
1st Subsequent Year (2023-24)	District Regular	35,123.55	36,226.44		
	Charter School	1,539.67	1,447.25		
	Total ADA	36,663.22	37,673.69	2.8%	Not Met
2nd Subsequent Year (2024-25)	District Regular	34,385.65	34,975.23		
	Charter School	1,539.67	1,447.25		
	Total ADA	35,925.32	36,422.48	1.4%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District's projected funded ADA for the current year and subsequent years increased due to a change at the state level which allowed the district to apply its 2019-20 ADA yield to its 2021-22 enrollment, subsequently increasing the 3 prior year average funded ADA calculation.

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 (2022-23)				
District Regular	36,543.00	36,543.00		
Charter School		1,538.00		
Total Enrollment	36,543.00	38,081.00	4.2%	Not Met
1st Subsequent Year (2023-24)				
District Regular	36,360.00	36,360.00		
Charter School		1,538.00		
Total Enrollment	36,360.00	37,898.00	4.2%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	36,179.00	36,179.00		
Charter School		1,538.00		
Total Enrollment	36,179.00	37,717.00	4.3%	Not Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Increase due to Charter school enrollment erroneously excluded from 2022-23 adopted budget criteria and standards.

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	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	38,220	40,408	
Charter School			
Total ADA/Enrollment	38,220	40,408	94.6%
Second Prior Year (2020-21)			
District Regular	38,220	39,003	
Charter School			
Total ADA/Enrollment	38,220	39,003	98.0%
First Prior Year (2021-22)			
District Regular	32,673	38,045	
Charter School			
Total ADA/Enrollment	32,673	38,045	85.9%
		Historical Average Ratio:	92.8%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		93.3%

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	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	34,559	36,543		
Charter School	1,447	1,538		
Total ADA/Enrollment	36,006	38,081	94.6%	Not Met
1st Subsequent Year (2023-24)				
District Regular	34,386	36,360		
Charter School	1,447	1,538		
Total ADA/Enrollment	35,833	37,898	94.6%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	34,214	36,179		
Charter School	1,447	1,538		
Total ADA/Enrollment	35,661	37,717	94.5%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

ADA yield expected to return to pre-covid levels of historical average of 94.57%.

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)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	467,912,210.00	495,885,160.00	6.0%	Not Met
1st Subsequent Year (2023-24)	475,624,743.00	504,783,051.00	6.1%	Not Met
2nd Subsequent Year (2024-25)	487,081,891.00	509,786,496.00	4.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF Revenue increased due to an additional state LCFF investment of 6.70%.

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 (2019-20)	300,961,267.98	
Second Prior Year (2020-21)	301,601,587.00	327,117,964.02	92.2%
First Prior Year (2021-22)	330,431,834.82	355,668,555.40	92.9%
	Historical Average Ratio:		92.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.9% to 95.9%	89.9% to 95.9%	89.9% to 95.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	338,490,891.98	372,502,654.53	90.9%	Met	
1st Subsequent Year (2023-24)	347,954,474.96	379,856,654.01	91.6%	Met	
2nd Subsequent Year (2024-25)	356,815,025.03	391,398,588.08	91.2%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2022-23)	91,620,566.87	166,767,828.52	82.0%	Yes
1st Subsequent Year (2023-24)	88,149,711.00	89,601,115.52	1.6%	No
2nd Subsequent Year (2024-25)	36,924,916.02	46,348,135.95	25.5%	Yes

Explanation:
(required if Yes)

Federal revenue increased due to carry over funds including ESSER II, ESSER III and federal portion of ELOG, as well as Title program carry over funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2022-23)	133,686,718.71	197,867,969.79	48.0%	Yes
1st Subsequent Year (2023-24)	81,880,300.71	113,147,107.96	38.2%	Yes
2nd Subsequent Year (2024-25)	81,880,300.71	113,147,107.96	38.2%	Yes

Explanation:
(required if Yes)

Other state revenue increased primarily due to the addition of ongoing Expanded Learning Opportunity Funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2022-23)	8,258,945.85	8,355,045.36	1.2%	No
1st Subsequent Year (2023-24)	8,031,672.00	8,127,772.36	1.2%	No
2nd Subsequent Year (2024-25)	8,031,672.42	8,127,772.36	1.2%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2022-23)	29,337,531.25	59,600,092.59	103.2%	Yes
1st Subsequent Year (2023-24)	33,760,561.25	33,673,878.36	-.3%	No
2nd Subsequent Year (2024-25)	29,343,033.35	33,943,072.63	15.7%	Yes

Explanation:
(required if Yes)

Books and supplies in the current increased due to budgeting expenditures related to carry over funds budgeted in the first interim report. In the 2024-25 year books and supplies increased compared to adopted budget due to budget additional supplemental concentration funds and district initiatives.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2022-23)	85,526,262.19	153,194,400.06	79.1%	Yes
1st Subsequent Year (2023-24)	80,070,036.19	108,427,778.28	35.4%	Yes
2nd Subsequent Year (2024-25)	79,576,038.55	110,616,633.18	39.0%	Yes

Explanation:
(required if Yes)

Services and other operating expenditures increased in the current year due to budgeting expenditures related to carry over funds. The increase in the two subsequent years is due to budgeting the addition of ongoing ELOP funds as well as district initiatives.

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	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	233,566,231.43	372,990,843.67	59.7%	Not Met
1st Subsequent Year (2023-24)	178,061,683.71	210,875,995.84	18.4%	Not Met
2nd Subsequent Year (2024-25)	126,836,889.15	167,623,016.27	32.2%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	114,863,793.44	212,794,492.65	85.3%	Not Met
1st Subsequent Year (2023-24)	113,830,597.44	142,101,656.64	24.8%	Not Met
2nd Subsequent Year (2024-25)	108,919,071.90	144,559,705.81	32.7%	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)

Federal revenue increased due to carry over funds including ESSER II, ESSER III and federal portion of ELOG, as well as Title program carry over funds.

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

Other state revenue increased primarily due to the addition of ongoing Expanded Learning Opportunity Funds.

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

- 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)

Books and supplies in the current increased due to budgeting expenditures related to carry over funds budgeted in the first interim report. In the 2024-25 year books and supplies increased compared to adopted budget due to budget additional supplemental concentration funds and district initiatives.

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

Services and other operating expenditures increased in the current year due to budgeting expenditures related to carry over funds. The increase in the two subsequent years is due to budgeting the addition of ongoing ELOP funds as well as district initiatives.

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 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, 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	17,148,558.98	17,150,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		17,081,000.00	

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 Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.6%	10.9%	11.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.2%	3.6%	3.9%

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 (2022-23)	30,379,594.10	373,619,556.53	N/A	Met
1st Subsequent Year (2023-24)	23,258,150.62	380,973,556.01	N/A	Met
2nd Subsequent Year (2024-25)	7,491,079.75	392,515,490.08	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2022-23)	189,635,809.11		Met
1st Subsequent Year (2023-24)	209,403,468.46		Met
2nd Subsequent Year (2024-25)	179,124,640.41		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	230,673,120.00		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	36,005.97	34,385.65	34,214.48
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):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	779,846,909.34	686,645,305.99	698,442,258.32
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	779,846,909.34	686,645,305.99	698,442,258.32
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,596,938.19	13,732,906.12	13,968,845.17

- 6. Reserve Standard - by Amount
(\$75,000 for districts with less than 1,001 ADA, else 0)
- 7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

0.00	0.00	0.00
15,596,938.19	13,732,906.12	13,968,845.17

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 (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	15,550,090.00	13,686,057.59	13,921,997.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	36,296,180.51	61,418,364.04	68,673,504.38
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	51,846,270.51	75,104,421.63	82,595,501.38
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.65%	10.94%	11.83%
District's Reserve Standard (Section 10B, Line 7):	15,596,938.19	13,732,906.12	13,968,845.17
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:

55. 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, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	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 (2022-23)	(96,922,460.00)	(96,991,460.00)	.1%	69,000.00	Met
1st Subsequent Year (2023-24)	(105,137,961.00)	(105,656,795.00)	.5%	518,834.00	Met
2nd Subsequent Year (2024-25)	(113,887,468.00)	(114,885,377.00)	.9%	997,909.00	Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	2,342,426.00	2,342,426.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	2,342,426.00	2,342,426.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	2,342,426.00	2,342,426.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	1,116,902.00	New	1,116,902.00	Not Met
1st Subsequent Year (2023-24)	0.00	1,116,902.00	New	1,116,902.00	Not Met
2nd Subsequent Year (2024-25)	0.00	1,116,902.00	New	1,116,902.00	Not 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. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers out increased due to a projected contribution required to the Adult Education fund of \$1,000,000 to sustain the preschool parent participation program and \$116,902 to the Charter Fund to New Joseph Bonnheim to meet the required 5% reserve for 2022-23 based on first interim projected revenues and expenditures.

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, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	28	Fund 51 - Bond Interest and Redemption Fund	Object 7438, 7439	476,197,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 09, 11, 13, 21, 67, 68	Object Code 1000-3999	5,527,332
Other Long-term Commitments (do not include OPEB):				
Lease Revenue Bonds	19	Fund 25 - Developer Fees, Fund 49 - Mello Roos	Object 7438/7439	55,030,000
TOTAL:				536,755,299

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	48,556,901	38,018,510	38,752,365	39,021,308
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,462,404	5,467,974	5,466,294	5,462,364

Total Annual Payments:	54,019,305	43,486,484	44,218,659	44,483,672
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

Yes

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	415,066,116.00	442,140,012.00
	b. OPEB plan(s) fiduciary net position (if applicable)	97,327,847.00	133,906,497.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	317,738,269.00	308,233,515.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2021

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2022-23)	29,218,878.00	28,427,786.00
	1st Subsequent Year (2023-24)	29,218,878.00	28,427,786.00
	2nd Subsequent Year (2024-25)	29,218,878.00	28,427,786.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2022-23)	25,410,678.69	25,045,511.92
1st Subsequent Year (2023-24)	6,840,757.00	25,045,511.92
2nd Subsequent Year (2024-25)	6,840,757.00	25,045,511.92

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2022-23)	3,808,199.31	19,288,427.00
1st Subsequent Year (2023-24)	22,378,121.00	20,029,056.00
2nd Subsequent Year (2024-25)	22,378,121.00	20,988,265.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	3,098	3,098
1st Subsequent Year (2023-24)	3,098	3,098
2nd Subsequent Year (2024-25)	3,098	3,098

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

		Budget Adoption (Form 01CS, Item S7B)	First Interim
2	Self-Insurance Liabilities		
	a. Accrued liability for self-insurance programs	15,102,524.00	15,102,524.00
	b. Unfunded liability for self-insurance programs	15,102,524.00	15,102,524.00

		Budget Adoption (Form 01CS, Item S7B)	First Interim
3	Self-Insurance Contributions		
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2022-23)	15,068,839.89	15,068,840.00
	1st Subsequent Year (2023-24)	15,068,839.89	15,068,840.00
	2nd Subsequent Year (2024-25)	15,068,839.89	15,068,840.00

	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2022-23)	15,068,840.00	15,068,840.00
	1st Subsequent Year (2023-24)	15,068,840.00	15,068,840.00
	2nd Subsequent Year (2024-25)	15,068,840.00	15,068,840.00

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all 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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,265.7	2,290.9	2,284.9	2,278.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

[]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

2,878,251

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

Certificated (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

Yes	Yes	Yes
52,813,217	57,038,274	61,601,336
100.0%	100.0%	100.0%
0.0%	8.0%	8.0%

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?

No

If Yes, amount of new costs included in the interim and MYPs

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

Certificated (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

Yes	Yes	Yes
0	2,818,999	2,845,089
0.0%	1.4%	1.4%

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

Certificated (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?

Yes	Yes	Yes
No	No	No

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.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	1,357.9	1,385.6	1,385.6	1,385.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

829,451

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	26,562,940	28,687,975	30,983,013
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	8.0%	8.0%

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?

Yes		
901,232	206,133	207,088

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

\$696,215 of one time costs and 205,017 of on going 4% salary increase for teamsters and TCS bargaining units to settle the 2021-22 year.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	424,817	434,182
3. Percent change in step & column over prior year	0.0%	.7%	.7%

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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?

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	290.8	316.2	316.2	316.2

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

482,479

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

0	0	0	0
---	---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes	Yes
4,627,258	4,997,439	5,397,234	
100.0%	100.0%	100.0%	
8.0%	8.0%	8.0%	

Management/Supervisor/Confidential

Step and Column Adjustments

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

Yes	Yes	Yes	Yes
0	0	0	0
.7%	.7%	.7%	.7%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Yes	Yes	Yes	Yes
43,200	43,200	43,200	43,200
0.0%	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?

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) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="No"/> |
| 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? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="Yes"/> |
| 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.) | <input type="text" value="Yes"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	482,045,473.00	1.85%	490,943,364.00	1.02%	495,946,809.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	10,945,417.00	0.00%	10,945,417.00	0.00%	10,945,417.00
4. Other Local Revenues	8600-8799	5,657,294.63	0.00%	5,657,294.63	0.00%	5,657,294.63
5. Other Financing Sources						
a. Transfers In	8900-8929	2,342,426.00	0.00%	2,342,426.00	0.00%	2,342,426.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(96,991,460.00)	8.93%	(105,656,795.00)	8.73%	(114,885,376.80)
6. Total (Sum lines A1 thru A5c)		403,999,150.63	.06%	404,231,706.63	(1.05%)	400,006,569.83
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				175,173,340.99		176,670,371.99
b. Step & Column Adjustment				2,452,427.00		2,473,385.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(955,396.00)		(500,424.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	175,173,340.99	.85%	176,670,371.99	1.12%	178,643,332.99
2. Classified Salaries						
a. Base Salaries				39,811,545.96		41,003,349.96
b. Step & Column Adjustment				278,681.00		287,023.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				913,123.00		1,004,364.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,811,545.96	2.99%	41,003,349.96	3.15%	42,294,736.96
3. Employee Benefits	3000-3999	123,506,005.03	5.49%	130,280,753.01	4.30%	135,876,955.08
4. Books and Supplies	4000-4999	14,901,485.51	(7.86%)	13,730,830.51	8.67%	14,921,522.51
5. Services and Other Operating Expenditures	5000-5999	25,704,202.22	(3.65%)	24,765,273.72	6.02%	26,255,965.72
6. Capital Outlay	6000-6999	261,353.74	0.00%	261,353.74	0.00%	261,353.74
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,540,000.00	0.00%	1,540,000.00	0.00%	1,540,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,395,278.92)	0.00%	(8,395,278.92)	0.00%	(8,395,278.92)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,116,902.00	0.00%	1,116,902.00	0.00%	1,116,902.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		373,619,556.53	1.97%	380,973,556.01	3.03%	392,515,490.08
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		30,379,594.10		23,258,150.62		7,491,079.75
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		65,034,532.41		95,414,126.51		118,672,277.13
2. Ending Fund Balance (Sum lines C and D1)		95,414,126.51		118,672,277.13		126,163,356.88
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	36,325,135.00		36,325,134.50		36,325,134.50
d. Assigned	9780	6,917,721.00		6,917,721.00		6,917,721.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	15,550,090.00		13,686,057.59		13,921,997.00
2. Unassigned/Unappropriated	9790	36,296,180.51		61,418,364.04		68,673,504.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		95,414,126.51		118,672,277.13		126,163,356.88
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,550,090.00		13,686,057.59		13,921,997.00
c. Unassigned/Unappropriated	9790	36,296,180.51		61,418,364.04		68,673,504.38
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		51,846,270.51		75,104,421.63		82,595,501.38
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.						
B.1.d-adjustments are for the removal of 3 PD days, removal of one-time salary expenses, FTE reductions for enrollment decline and the add back of first interim salary savings for FY 23-24 and FY 24-25 adjustments are for FTE decreases for enrollment decline. B.2.d - adjustments are for the removal of one time expenses related to stipends offset by the add back of first interim savings and added salaries for program enhancements.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	2,251,179.00	0.00%	2,251,179.00	0.00%	2,251,179.00
2. Federal Revenues	8100-8299	166,767,828.52	(46.27%)	89,601,115.52	(48.27%)	46,348,135.95
3. Other State Revenues	8300-8599	186,922,552.79	(45.32%)	102,201,690.96	0.00%	102,201,690.96
4. Other Local Revenues	8600-8799	2,697,750.73	(8.42%)	2,470,477.73	0.00%	2,470,477.73
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	96,991,460.00	8.93%	105,656,795.50	8.73%	114,885,376.80
6. Total (Sum lines A1 thru A5c)		455,630,771.04	(33.68%)	302,181,258.71	(11.26%)	268,156,860.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,906,176.46		67,699,560.96
b. Step & Column Adjustment				366,572.00		371,704.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				426,812.50		9,444,895.12
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,906,176.46	1.19%	67,699,560.96	14.50%	77,516,160.08
2. Classified Salaries						
a. Base Salaries				32,555,634.74		31,964,273.74
b. Step & Column Adjustment				146,136.00		147,159.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(737,497.00)		1,255,744.06
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,555,634.74	(1.82%)	31,964,273.74	4.39%	33,367,176.80
3. Employee Benefits	3000-3999	91,201,019.70	(.74%)	90,529,486.26	(3.64%)	87,233,295.06
4. Books and Supplies	4000-4999	44,698,607.08	(55.38%)	19,943,047.85	(4.62%)	19,021,550.12
5. Services and Other Operating Expenditures	5000-5999	127,490,197.84	(34.38%)	83,662,504.56	.83%	84,360,667.46
6. Capital Outlay	6000-6999	36,351,902.63	(82.30%)	6,433,315.43	(71.24%)	1,849,982.10
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,023,814.36	(6.56%)	6,562,705.43	(21.29%)	5,165,285.62
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(1,123,144.25)		(2,587,349.00)
11. Total (Sum lines B1 thru B10)		406,227,352.81	(24.75%)	305,671,749.98	.08%	305,926,768.24
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		49,403,418.23		(3,490,491.27)		(37,769,907.80)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,818,264.37		94,221,682.60		90,731,191.33
2. Ending Fund Balance (Sum lines C and D1)		94,221,682.60		90,731,191.33		52,961,283.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	94,221,682.60		90,731,191.33		52,961,283.53
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		94,221,682.60		90,731,191.33		52,961,283.53
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.						
B.1.d/B.2.d - net adjustments made for removing expenditures related to expiring grants and carry over which is offset by adjustments in special education programs for FY 23-24, in FY24-25 adjustments are the net of removing ESSER III salaries offset by increased salaries utilizing the Arts, Music, Instructional Materials block grant as well as the Learning Recovery Emergency block grant. B.10 - budget adjustments needed to be made to self sustaining grants for increased costs related to step/column increases and health/welfare increases for each subsequent year.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	484,296,652.00	1.84%	493,194,543.00	1.01%	498,197,988.00
2. Federal Revenues	8100-8299	166,767,828.52	(46.27%)	89,601,115.52	(48.27%)	46,348,135.95
3. Other State Revenues	8300-8599	197,867,969.79	(42.82%)	113,147,107.96	0.00%	113,147,107.96
4. Other Local Revenues	8600-8799	8,355,045.36	(2.72%)	8,127,772.36	0.00%	8,127,772.36
5. Other Financing Sources						
a. Transfers In	8900-8929	2,342,426.00	0.00%	2,342,426.00	0.00%	2,342,426.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	.50	(100.00%)	0.00
6. Total (Sum lines A1 thru A5c)		859,629,921.67	(17.82%)	706,412,965.34	(5.41%)	668,163,430.27
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				242,079,517.45		244,369,932.95
b. Step & Column Adjustment				2,818,999.00		2,845,089.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(528,583.50)		8,944,471.12
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	242,079,517.45	.95%	244,369,932.95	4.82%	256,159,493.07
2. Classified Salaries						
a. Base Salaries				72,367,180.70		72,967,623.70
b. Step & Column Adjustment				424,817.00		434,182.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				175,626.00		2,260,108.06
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,367,180.70	.83%	72,967,623.70	3.69%	75,661,913.76
3. Employee Benefits	3000-3999	214,707,024.73	2.84%	220,810,239.27	1.04%	223,110,250.14
4. Books and Supplies	4000-4999	59,600,092.59	(43.50%)	33,673,878.36	80%	33,943,072.63
5. Services and Other Operating Expenditures	5000-5999	153,194,400.06	(29.22%)	108,427,778.28	2.02%	110,616,633.18
6. Capital Outlay	6000-6999	36,613,256.37	(81.72%)	6,694,669.17	(68.46%)	2,111,335.84
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,540,000.00	0.00%	1,540,000.00	0.00%	1,540,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,371,464.56)	33.62%	(1,832,573.49)	76.25%	(3,229,993.30)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,116,902.00	0.00%	1,116,902.00	0.00%	1,116,902.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,123,144.25)		(2,587,349.00)
11. Total (Sum lines B1 thru B10)		779,846,909.34	(11.95%)	686,645,305.99	1.72%	698,442,258.32
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		79,783,012.33		19,767,659.35		(30,278,828.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		109,852,796.78		189,635,809.11		209,403,468.46
2. Ending Fund Balance (Sum lines C and D1)		189,635,809.11		209,403,468.46		179,124,640.41
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740	94,221,682.60		90,731,191.33		52,961,283.53
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	36,325,135.00		36,325,134.50		36,325,134.50
d. Assigned	9780	6,917,721.00		6,917,721.00		6,917,721.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,550,090.00		13,686,057.59		13,921,997.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	36,296,180.51		61,418,364.04		68,673,504.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		189,635,809.11		209,403,468.46		179,124,640.41
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	15,550,090.00		13,686,057.59		13,921,997.00
c. Unassigned/Unappropriated	9790	36,296,180.51		61,418,364.04		68,673,504.38
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)		51,846,270.51		75,104,421.63		82,595,501.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.65%		10.94%		11.83%
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?	Yes					
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, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		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)						
		36,005.97		34,385.65		34,214.48
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		779,846,909.34		686,645,305.99		698,442,258.32
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)		779,846,909.34		686,645,305.99		698,442,258.32
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)		15,596,938.19		13,732,906.12		13,968,845.17
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)		15,596,938.19		13,732,906.12		13,968,845.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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	454,072,523.00	454,072,523.00	102,123,016.84	482,045,473.00	27,972,950.00	6.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	56,524,860.00	56,524,860.00	1,010,915.11	10,945,417.00	(45,579,443.00)	-80.6%
4) Other Local Revenue		8600-8799	5,910,294.43	5,910,294.43	1,308,708.10	5,657,294.63	(252,999.80)	-4.3%
5) TOTAL, REVENUES			516,507,677.43	516,507,677.43	104,442,640.05	498,648,184.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	177,131,599.94	177,131,599.94	34,680,196.97	175,173,340.99	1,958,258.95	1.1%
2) Classified Salaries		2000-2999	39,061,129.53	39,061,129.53	11,548,426.10	39,811,545.96	(750,416.43)	-1.9%
3) Employee Benefits		3000-3999	126,337,116.49	126,337,116.49	26,653,812.09	123,506,005.03	2,831,111.46	2.2%
4) Books and Supplies		4000-4999	8,011,516.25	8,011,516.25	591,982.97	14,901,485.51	(6,889,969.26)	-86.0%
5) Services and Other Operating Expenditures		5000-5999	23,735,745.19	23,735,745.19	8,433,942.38	25,704,202.22	(1,968,457.03)	-8.3%
6) Capital Outlay		6000-6999	29,000.00	29,000.00	205,401.23	261,353.74	(232,353.74)	-801.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,540,000.00	1,540,000.00	383,264.95	1,540,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,279,892.53)	(8,279,892.53)	(174,537.86)	(8,395,278.92)	115,386.39	-1.4%
9) TOTAL, EXPENDITURES			367,566,214.87	367,566,214.87	82,322,488.83	372,502,654.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			148,941,462.56	148,941,462.56	22,120,151.22	126,145,530.10		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,342,426.00	2,342,426.00	0.00	2,342,426.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	1,116,902.00	(1,116,902.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(96,922,460.00)	(96,922,460.00)	0.00	(96,991,460.00)	(69,000.00)	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,580,034.00)	(94,580,034.00)	0.00	(95,765,936.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,361,428.56	54,361,428.56	22,120,151.22	30,379,594.10		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,034,532.41	65,034,532.41		65,034,532.41	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)			65,034,532.41	65,034,532.41		65,034,532.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,034,532.41	65,034,532.41		65,034,532.41		
2) Ending Balance, June 30 (E + F1e)			119,395,960.97	119,395,960.97		95,414,126.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

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)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	41,439,681.00	41,439,681.00		36,325,135.00		
Additional 3% Reserve for Economic Uncertainty per BP 3100	0000	9760	19,431,681.00					
Professional Learning	0000	9760	3,100,000.00					
History /social Science and World Language Textbook Adoption	0000	9760	13,000,000.00			13,000,000.00		
Multi-Tiered Systems of Support	0000	9760	400,000.00					
EPOCH Anti-bias Anti-racist professional learning	0000	9760	400,000.00					
Communications	0000	9760	60,000.00					
Summer School Programs	0000	9760	5,000,000.00					
Transitional Kindergarten Support	0000	9760	48,000.00					
History/Social Science and World Language Textbook Adoption	0000	9760				13,000,000.00		
3% Additional Reserve for Economic Uncertainty per BP3100	0000	9760				23,325,135.00		
d) Assigned								
Other Assignments		9780	27,106,041.00	25,660,794.00		6,917,721.00		
2021-22 Unsettled Negotiations	0000	9780	9,349,809.00					
2022-23 Projected Deficit	0000	9780	1,881,433.00					
2023-24 Projected Deficit	0000	9780	14,752,914.00					
MAA	0000	9780	1,121,885.00					
Unrestricted Site Programs	0000	9780				383,845.00		
Supplemental / Concentration Funding Increase	0000	9780				5,411,991.00		
MAA	0000	9780				1,121,885.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,954,460.00	12,954,460.00		15,550,090.00		
Unassigned/Unappropriated Amount		9790	37,570,778.97	39,016,025.97		36,296,180.51		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	260,474,302.00	260,474,302.00	78,295,498.00	264,019,389.00	3,545,087.00	1.4%
Education Protection Account State Aid - Current Year		8012	89,031,028.00	89,031,028.00	26,448,083.00	103,830,832.00	14,799,804.00	16.6%
State Aid - Prior Years		8019	0.00	0.00	(2,621,115.11)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	686,914.00	686,914.00	0.00	676,780.00	(10,134.00)	-1.5%
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	83,423,477.00	83,423,477.00	0.00	90,638,481.00	7,215,004.00	8.6%
Unsecured Roll Taxes		8042	2,441,088.00	2,441,088.00	(11.91)	2,922,607.00	481,519.00	19.7%
Prior Years' Taxes		8043	616,006.00	616,006.00	0.00	565,379.00	(50,627.00)	-8.2%
Supplemental Taxes		8044	3,481,006.00	3,481,006.00	0.00	4,137,666.00	656,660.00	18.9%
Education Revenue Augmentation Fund (ERAF)		8045	17,082,369.00	17,082,369.00	(8.20)	17,357,503.00	275,134.00	1.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,676,020.00	10,676,020.00	0.00	11,736,523.00	1,060,503.00	9.9%
Penalties and Interest from Delinquent Taxes		8048	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)
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	571.06	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			467,912,210.00	467,912,210.00	102,123,016.84	495,885,160.00	27,972,950.00	6.0%
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	(13,839,687.00)	(13,839,687.00)	0.00	(13,839,687.00)	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			454,072,523.00	454,072,523.00	102,123,016.84	482,045,473.00	27,972,950.00	6.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								

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)
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	1,459,531.00	1,459,531.00	0.00	1,459,531.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,901,089.00	5,901,089.00	1,010,915.11	5,901,089.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	49,164,240.00	49,164,240.00	0.00	3,584,797.00	(45,579,443.00)	-92.7%
TOTAL, OTHER STATE REVENUE			56,524,860.00	56,524,860.00	1,010,915.11	10,945,417.00	(45,579,443.00)	-80.6%
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	85,876.00	85,876.00	5,655.00	85,876.00	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	1,866,081.00	1,866,081.00	481,185.28	1,891,939.98	25,858.98	1.4%
Interest		8660	1,250,000.00	1,250,000.00	0.00	1,250,000.00	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								

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)
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	1,968,490.00	1,968,490.00	40,244.75	1,968,490.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	739,847.43	739,847.43	781,623.07	460,988.65	(278,858.78)	-37.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,910,294.43	5,910,294.43	1,308,708.10	5,657,294.63	(252,999.80)	-4.3%
TOTAL, REVENUES			516,507,677.43	516,507,677.43	104,442,640.05	498,648,184.63	(17,859,492.80)	-3.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	147,692,450.37	147,692,450.37	27,656,188.71	145,352,310.63	2,340,139.74	1.6%
Certificated Pupil Support Salaries		1200	10,968,340.78	10,968,340.78	2,063,280.45	11,523,336.34	(554,995.56)	-5.1%
Certificated Supervisors' and Administrators' Salaries		1300	17,205,591.91	17,205,591.91	4,868,686.54	16,988,324.65	217,267.26	1.3%
Other Certificated Salaries		1900	1,265,216.88	1,265,216.88	92,041.27	1,309,369.37	(44,152.49)	-3.5%
TOTAL, CERTIFICATED SALARIES			177,131,599.94	177,131,599.94	34,680,196.97	175,173,340.99	1,958,258.95	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	950,978.94	950,978.94	171,106.58	928,764.03	22,214.91	2.3%
Classified Support Salaries		2200	15,378,441.02	15,378,441.02	4,794,514.25	16,673,248.52	(1,294,807.50)	-8.4%
Classified Supervisors' and Administrators' Salaries		2300	5,826,446.25	5,826,446.25	1,615,898.75	5,516,974.29	309,471.96	5.3%
Clerical, Technical and Office Salaries		2400	14,962,751.48	14,962,751.48	4,559,666.36	14,741,123.91	221,627.57	1.5%
Other Classified Salaries		2900	1,942,511.84	1,942,511.84	407,240.16	1,951,435.21	(8,923.37)	-0.5%
TOTAL, CLASSIFIED SALARIES			39,061,129.53	39,061,129.53	11,548,426.10	39,811,545.96	(750,416.43)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	33,018,037.78	33,018,037.78	6,279,431.69	32,661,869.46	356,168.32	1.1%
PERS		3201-3202	10,053,096.95	10,053,096.95	2,733,993.39	10,140,611.84	(87,514.89)	-0.9%
OASDI/Medicare/Alternative		3301-3302	6,371,450.59	6,371,450.59	1,394,168.82	6,362,742.13	8,708.46	0.1%
Health and Welfare Benefits		3401-3402	57,598,175.48	57,598,175.48	12,093,434.40	55,496,436.57	2,101,738.91	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	1,069,331.00	1,069,331.00	229,812.09	1,063,123.78	6,207.22	0.6%
Workers' Compensation		3601-3602	3,212,457.33	3,212,457.33	693,531.27	3,193,746.90	18,710.43	0.6%
OPEB, Allocated		3701-3702	14,958,338.36	14,958,338.36	3,214,190.38	14,530,754.83	427,583.53	2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	56,229.00	56,229.00	15,250.05	56,719.52	(490.52)	-0.9%
TOTAL, EMPLOYEE BENEFITS			126,337,116.49	126,337,116.49	26,653,812.09	123,506,005.03	2,831,111.46	2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	34,478.00	34,478.00	(1,907.12)	4,224,576.41	(4,190,098.41)	-12,153.0%
Books and Other Reference Materials		4200	104,423.77	104,423.77	324.28	105,004.48	(580.71)	-0.6%
Materials and Supplies		4300	7,413,360.49	7,413,360.49	539,064.35	10,045,519.31	(2,632,158.82)	-35.5%
Noncapitalized Equipment		4400	459,253.99	459,253.99	54,501.46	526,385.31	(67,131.32)	-14.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,011,516.25	8,011,516.25	591,982.97	14,901,485.51	(6,889,969.26)	-86.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	691,923.80	691,923.80	554,897.81	801,282.06	(109,358.26)	-15.8%
Travel and Conferences		5200	244,614.00	244,614.00	30,293.12	280,960.38	(36,346.38)	-14.9%
Dues and Memberships		5300	147,365.00	147,365.00	133,975.24	188,614.41	(41,249.41)	-28.0%
Insurance		5400-5450	2,020,000.00	2,020,000.00	886,952.79	1,565,977.00	454,023.00	22.5%
Operations and Housekeeping Services		5500	9,745,816.35	9,745,816.35	3,419,468.26	9,746,353.00	(536.65)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,270,657.99	1,270,657.99	230,672.61	1,420,737.58	(150,079.59)	-11.8%
Transfers of Direct Costs		5710	(448,065.48)	(448,065.48)	(7,823.65)	(454,119.78)	6,054.30	-1.4%
Transfers of Direct Costs - Interfund		5750	(1,981,056.71)	(1,981,056.71)	(12,756.56)	(2,008,597.29)	27,540.58	-1.4%
Professional/Consulting Services and Operating Expenditures		5800	10,893,341.78	10,893,341.78	2,662,585.55	12,468,725.76	(1,575,383.98)	-14.5%
Communications		5900	1,151,148.46	1,151,148.46	535,677.21	1,694,269.10	(543,120.64)	-47.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,735,745.19	23,735,745.19	8,433,942.38	25,704,202.22	(1,968,457.03)	-8.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	81,665.60	116,507.73	(116,507.73)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	48,198.63	31,707.00	(31,707.00)	New
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	2,000.00	2,000.00	72,330.06	56,139.01	(54,139.01)	-2,707.0%
Equipment Replacement		6500	27,000.00	27,000.00	3,206.94	57,000.00	(30,000.00)	-111.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,000.00	29,000.00	205,401.23	261,353.74	(232,353.74)	-801.2%
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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	1,500,000.00	381,158.00	1,500,000.00	0.00	0.0%
Payments to JPAs		7143	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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	2,106.95	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,540,000.00	1,540,000.00	383,264.95	1,540,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(7,088,334.06)	(7,088,334.06)	(160,601.26)	(7,023,814.36)	(64,519.70)	0.9%
Transfers of Indirect Costs - Interfund		7350	(1,191,558.47)	(1,191,558.47)	(13,936.60)	(1,371,464.56)	179,906.09	-15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,279,892.53)	(8,279,892.53)	(174,537.86)	(8,395,278.92)	115,386.39	-1.4%
TOTAL, EXPENDITURES			367,566,214.87	367,566,214.87	82,322,488.83	372,502,654.53	(4,936,439.66)	-1.3%
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	2,342,426.00	2,342,426.00	0.00	2,342,426.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,342,426.00	2,342,426.00	0.00	2,342,426.00	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	1,116,902.00	(1,116,902.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	1,116,902.00	(1,116,902.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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)
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 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	(96,922,460.00)	(96,922,460.00)	0.00	(96,991,460.00)	(69,000.00)	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(96,922,460.00)	(96,922,460.00)	0.00	(96,991,460.00)	(69,000.00)	0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(94,580,034.00)	(94,580,034.00)	0.00	(95,765,936.00)	(1,185,902.00)	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,251,179.00	2,251,179.00	0.00	2,251,179.00	0.00	0.0%
2) Federal Revenue		8100-8299	91,620,566.87	91,620,566.87	21,431,452.37	166,767,828.52	75,147,261.65	82.0%
3) Other State Revenue		8300-8599	77,161,858.71	77,161,858.71	30,129,988.40	186,922,552.79	109,760,694.08	142.2%
4) Other Local Revenue		8600-8799	2,348,651.42	2,348,651.42	2,029,376.62	2,697,750.73	349,099.31	14.9%
5) TOTAL, REVENUES			173,382,256.00	173,382,256.00	53,590,817.39	358,639,311.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	65,846,911.68	65,846,911.68	12,826,076.77	66,906,176.46	(1,059,264.78)	-1.6%
2) Classified Salaries		2000-2999	31,616,782.87	31,616,782.87	7,275,638.57	32,555,634.74	(938,851.87)	-3.0%
3) Employee Benefits		3000-3999	89,430,083.36	89,430,083.36	11,836,201.02	91,201,019.70	(1,770,936.34)	-2.0%
4) Books and Supplies		4000-4999	21,326,015.00	21,326,015.00	1,719,825.73	44,698,607.08	(23,372,592.08)	-109.6%
5) Services and Other Operating Expenditures		5000-5999	61,790,517.00	61,790,517.00	8,959,627.54	127,490,197.84	(65,699,680.84)	-106.3%
6) Capital Outlay		6000-6999	5,400,251.27	5,400,251.27	7,653,800.52	36,351,902.63	(30,951,651.36)	-573.2%
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	7,088,334.06	7,088,334.06	160,601.26	7,023,814.36	64,519.70	0.9%
9) TOTAL, EXPENDITURES			282,498,895.24	282,498,895.24	50,431,771.41	406,227,352.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(109,116,639.24)	(109,116,639.24)	3,159,045.98	(47,588,041.77)		
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	96,922,460.00	96,922,460.00	0.00	96,991,460.00	69,000.00	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			96,922,460.00	96,922,460.00	0.00	96,991,460.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(12,194,179.24)	(12,194,179.24)	3,159,045.98	49,403,418.23		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,818,264.37	44,818,264.37		44,818,264.37	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)			44,818,264.37	44,818,264.37		44,818,264.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,818,264.37	44,818,264.37		44,818,264.37		
2) Ending Balance, June 30 (E + F1e)			32,624,085.13	32,624,085.13		94,221,682.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	32,624,362.23	32,624,362.23		94,221,682.60		

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)
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	(277.10)	(277.10)		0.00		
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	2,251,179.00	2,251,179.00	0.00	2,251,179.00	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			2,251,179.00	2,251,179.00	0.00	2,251,179.00	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	7,865,846.00	7,865,846.00	0.00	9,506,070.55	1,640,224.55	20.9%
Special Education Discretionary Grants		8182	934,534.28	934,534.28	0.00	3,089,380.03	2,154,845.75	230.6%
Child Nutrition Programs		8220	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)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,291,091.00	20,291,091.00	5,383,188.03	25,441,925.00	5,150,834.00	25.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,800,345.00	1,800,345.00	129,346.26	2,493,225.60	692,880.60	38.5%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	99,580.37	99,580.37	99,580.37	New
Title III, Part A, English Learner Program	4203	8290	883,701.00	883,701.00	409,099.14	1,792,800.14	909,099.14	102.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	4,151,053.16	4,151,053.16	178,417.17	8,602,643.33	4,451,590.17	107.2%
Career and Technical Education	3500-3599	8290	541,738.00	541,738.00	27,858.93	541,738.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	55,152,258.43	55,152,258.43	15,203,962.47	115,200,465.50	60,048,207.07	108.9%
TOTAL, FEDERAL REVENUE			91,620,566.87	91,620,566.87	21,431,452.37	166,767,828.52	75,147,261.65	82.0%
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	34,205,802.00	34,205,802.00	9,752,118.00	34,205,802.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	2,599,137.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,353,195.00	2,353,195.00	571,801.62	2,353,195.00	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	9,160,217.43	9,160,217.43	4,116.27	9,163,646.92	3,429.49	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	722,686.95	722,686.95	2,474,400.37	2,472,230.37	1,749,543.42	242.1%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	382,423.54	382,423.54	(17,161.71)	382,423.54	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)
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,337,533.79	30,337,533.79	14,745,576.85	138,345,254.96	108,007,721.17	356.0%
TOTAL, OTHER STATE REVENUE			77,161,858.71	77,161,858.71	30,129,988.40	186,922,552.79	109,760,694.08	142.2%
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	4,500.00	64,623.02	64,623.02	New
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,348,651.42	2,348,651.42	2,024,876.62	2,633,127.71	284,476.29	12.1%
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								

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)
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			2,348,651.42	2,348,651.42	2,029,376.62	2,697,750.73	349,099.31	14.9%
TOTAL, REVENUES			173,382,256.00	173,382,256.00	53,590,817.39	358,639,311.04	185,257,055.04	106.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	40,087,936.94	40,087,936.94	7,549,420.88	40,648,588.70	(560,651.76)	-1.4%
Certificated Pupil Support Salaries		1200	10,345,836.04	10,345,836.04	1,862,384.05	9,939,084.76	406,751.28	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,725,575.60	4,725,575.60	1,509,184.00	5,034,052.15	(308,476.55)	-6.5%
Other Certificated Salaries		1900	10,687,563.10	10,687,563.10	1,905,087.84	11,284,450.85	(596,887.75)	-5.6%
TOTAL, CERTIFICATED SALARIES			65,846,911.68	65,846,911.68	12,826,076.77	66,906,176.46	(1,059,264.78)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,832,415.92	9,832,415.92	1,648,025.28	10,293,891.84	(461,475.92)	-4.7%
Classified Support Salaries		2200	10,507,843.53	10,507,843.53	2,507,871.44	9,962,834.63	545,008.90	5.2%
Classified Supervisors' and Administrators' Salaries		2300	5,743,814.70	5,743,814.70	1,509,325.36	6,109,892.95	(366,078.25)	-6.4%
Clerical, Technical and Office Salaries		2400	3,723,467.87	3,723,467.87	1,076,906.69	3,842,218.76	(118,750.89)	-3.2%
Other Classified Salaries		2900	1,809,240.85	1,809,240.85	533,509.80	2,346,796.56	(537,555.71)	-29.7%
TOTAL, CLASSIFIED SALARIES			31,616,782.87	31,616,782.87	7,275,638.57	32,555,634.74	(938,851.87)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,100,923.15	39,100,923.15	2,235,968.22	39,730,035.76	(629,112.61)	-1.6%
PERS		3201-3202	8,147,876.76	8,147,876.76	1,803,846.53	8,558,521.78	(410,645.02)	-5.0%
OASDI/Medicare/Alternative		3301-3302	4,309,976.37	4,309,976.37	749,163.21	4,374,272.29	(64,295.92)	-1.5%
Health and Welfare Benefits		3401-3402	28,271,362.32	28,271,362.32	5,258,827.48	28,738,705.70	(467,343.38)	-1.7%
Unemployment Insurance		3501-3502	493,550.39	493,550.39	99,526.27	526,212.56	(32,662.17)	-6.6%
Workers' Compensation		3601-3602	1,481,193.62	1,481,193.62	301,327.13	1,566,054.36	(84,860.74)	-5.7%
OPEB, Allocated		3701-3702	7,602,767.21	7,602,767.21	1,380,688.23	7,679,251.96	(76,484.75)	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,433.54	22,433.54	6,853.95	27,965.29	(5,531.75)	-24.7%
TOTAL, EMPLOYEE BENEFITS			89,430,083.36	89,430,083.36	11,836,201.02	91,201,019.70	(1,770,936.34)	-2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,242,857.00	2,242,857.00	76,592.85	2,248,853.31	(5,996.31)	-0.3%
Books and Other Reference Materials		4200	35,177.34	35,177.34	(12,380.16)	155,004.72	(119,827.38)	-340.6%
Materials and Supplies		4300	11,875,722.27	11,875,722.27	803,002.66	34,835,712.90	(22,959,990.63)	-193.3%
Noncapitalized Equipment		4400	7,172,258.39	7,172,258.39	852,610.38	7,459,036.15	(286,777.76)	-4.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,326,015.00	21,326,015.00	1,719,825.73	44,698,607.08	(23,372,592.08)	-109.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	46,413,077.17	46,413,077.17	4,641,884.69	95,099,394.76	(48,686,317.59)	-104.9%
Travel and Conferences		5200	332,275.57	332,275.57	94,271.32	637,085.66	(304,810.09)	-91.7%
Dues and Memberships		5300	22,000.00	22,000.00	10,860.00	50,525.14	(28,525.14)	-129.7%

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)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	6,685.13	62,500.00	(62,500.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	574,075.00	574,075.00	175,445.99	806,377.88	(232,302.88)	-40.5%
Transfers of Direct Costs		5710	448,065.48	448,065.48	7,823.65	454,119.78	(6,054.30)	-1.4%
Transfers of Direct Costs - Interfund		5750	(43,508.04)	(43,508.04)	2,493.85	(14,162.64)	(29,345.40)	67.4%
Professional/Consulting Services and Operating Expenditures		5800	13,994,964.27	13,994,964.27	4,019,101.53	30,345,485.93	(16,350,521.66)	-116.8%
Communications		5900	49,567.55	49,567.55	1,061.38	48,871.33	696.22	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,790,517.00	61,790,517.00	8,959,627.54	127,490,197.84	(65,699,680.84)	-106.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	4,583,333.33	4,583,333.33	5,796,383.72	21,687,935.89	(17,104,602.56)	-373.2%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,678,775.64	14,167,149.77	(14,167,149.77)	New
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	560,000.00	560,000.00	75,962.62	394,138.43	165,861.57	29.6%
Equipment Replacement		6500	256,917.94	256,917.94	102,678.54	102,678.54	154,239.40	60.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,400,251.27	5,400,251.27	7,653,800.52	36,351,902.63	(30,951,651.36)	-573.2%
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%

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)
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	7,088,334.06	7,088,334.06	160,601.26	7,023,814.36	64,519.70	0.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,088,334.06	7,088,334.06	160,601.26	7,023,814.36	64,519.70	0.9%
TOTAL, EXPENDITURES			282,498,895.24	282,498,895.24	50,431,771.41	406,227,352.81	(123,728,457.57)	-43.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	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	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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	96,922,460.00	96,922,460.00	0.00	96,991,460.00	69,000.00	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			96,922,460.00	96,922,460.00	0.00	96,991,460.00	69,000.00	0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			96,922,460.00	96,922,460.00	0.00	96,991,460.00	(69,000.00)	-0.1%

2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	456,323,702.00	456,323,702.00	102,123,016.84	484,296,652.00	27,972,950.00	6.1%
2) Federal Revenue		8100-8299	91,620,566.87	91,620,566.87	21,431,452.37	166,767,828.52	75,147,261.65	82.0%
3) Other State Revenue		8300-8599	133,686,718.71	133,686,718.71	31,140,903.51	197,867,969.79	64,181,251.08	48.0%
4) Other Local Revenue		8600-8799	8,258,945.85	8,258,945.85	3,338,084.72	8,355,045.36	96,099.51	1.2%
5) TOTAL, REVENUES			689,889,933.43	689,889,933.43	158,033,457.44	857,287,495.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	242,978,511.62	242,978,511.62	47,506,273.74	242,079,517.45	898,994.17	0.4%
2) Classified Salaries		2000-2999	70,677,912.40	70,677,912.40	18,824,064.67	72,367,180.70	(1,689,268.30)	-2.4%
3) Employee Benefits		3000-3999	215,767,199.85	215,767,199.85	38,490,013.11	214,707,024.73	1,060,175.12	0.5%
4) Books and Supplies		4000-4999	29,337,531.25	29,337,531.25	2,311,808.70	59,600,092.59	(30,262,561.34)	-103.2%
5) Services and Other Operating Expenditures		5000-5999	85,526,262.19	85,526,262.19	17,393,569.92	153,194,400.06	(67,668,137.87)	-79.1%
6) Capital Outlay		6000-6999	5,429,251.27	5,429,251.27	7,859,201.75	36,613,256.37	(31,184,005.10)	-574.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,540,000.00	1,540,000.00	383,264.95	1,540,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,191,558.47)	(1,191,558.47)	(13,936.60)	(1,371,464.56)	179,906.09	-15.1%
9) TOTAL, EXPENDITURES			650,065,110.11	650,065,110.11	132,754,260.24	778,730,007.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			39,824,823.32	39,824,823.32	25,279,197.20	78,557,488.33		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,342,426.00	2,342,426.00	0.00	2,342,426.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	1,116,902.00	(1,116,902.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,342,426.00	2,342,426.00	0.00	1,225,524.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			42,167,249.32	42,167,249.32	25,279,197.20	79,783,012.33		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	109,852,796.78	109,852,796.78		109,852,796.78	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)			109,852,796.78	109,852,796.78		109,852,796.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,852,796.78	109,852,796.78		109,852,796.78		
2) Ending Balance, June 30 (E + F1e)			152,020,046.10	152,020,046.10		189,635,809.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	32,624,362.23	32,624,362.23		94,221,682.60		

2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	41,439,681.00	41,439,681.00		36,325,135.00		
Additional 3% Reserve for Economic Uncertainty per BP 3100	0000	9760	19,431,681.00					
Professional Learning	0000	9760	3,100,000.00					
History /social Science and World Language Textbook Adoption	0000	9760	13,000,000.00					
Multi-Tiered Systems of Support	0000	9760	400,000.00					
EPOCH Anti-bias Anti-racist professional learning	0000	9760	400,000.00					
Communications	0000	9760	60,000.00					
Summer School Programs	0000	9760	5,000,000.00					
Transitional Kindergarten Support	0000	9760	48,000.00					
History/Social Science and World Language Textbook Adoption	0000	9760				13,000,000.00		
3% Additional Reserve for Economic Uncertainty per BP3100	0000	9760				23,325,135.00		
d) Assigned								
Other Assignments		9780	27,106,041.00	25,660,794.00		6,917,721.00		
2021-22 Unsettled Negotiations	0000	9780	9,349,809.00					
2022-23 Projected Deficit	0000	9780	1,881,433.00					
2023-24 Projected Deficit	0000	9780	14,752,914.00					
MAA	0000	9780	1,121,885.00					
Unrestricted Site Programs	0000	9780				383,845.00		
Supplemental / Concentration Funding Increase	0000	9780				5,411,991.00		
MAA	0000	9780				1,121,885.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,954,460.00	12,954,460.00		15,550,090.00		
Unassigned/Unappropriated Amount		9790	37,570,501.87	39,015,748.87		36,296,180.51		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	260,474,302.00	260,474,302.00	78,295,498.00	264,019,389.00	3,545,087.00	1.4%
Education Protection Account State Aid - Current Year		8012	89,031,028.00	89,031,028.00	26,448,083.00	103,830,832.00	14,799,804.00	16.6%
State Aid - Prior Years		8019	0.00	0.00	(2,621,115.11)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	686,914.00	686,914.00	0.00	676,780.00	(10,134.00)	-1.5%
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	83,423,477.00	83,423,477.00	0.00	90,638,481.00	7,215,004.00	8.6%
Unsecured Roll Taxes		8042	2,441,088.00	2,441,088.00	(11.91)	2,922,607.00	481,519.00	19.7%
Prior Years' Taxes		8043	616,006.00	616,006.00	0.00	565,379.00	(50,627.00)	-8.2%
Supplemental Taxes		8044	3,481,006.00	3,481,006.00	0.00	4,137,666.00	656,660.00	18.9%
Education Revenue Augmentation Fund (ERAF)		8045	17,082,369.00	17,082,369.00	(8.20)	17,357,503.00	275,134.00	1.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,676,020.00	10,676,020.00	0.00	11,736,523.00	1,060,503.00	9.9%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	571.06	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			467,912,210.00	467,912,210.00	102,123,016.84	495,885,160.00	27,972,950.00	6.0%
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	(13,839,687.00)	(13,839,687.00)	0.00	(13,839,687.00)	0.00	0.0%
Property Taxes Transfers		8097	2,251,179.00	2,251,179.00	0.00	2,251,179.00	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			456,323,702.00	456,323,702.00	102,123,016.84	484,296,652.00	27,972,950.00	6.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,865,846.00	7,865,846.00	0.00	9,506,070.55	1,640,224.55	20.9%
Special Education Discretionary Grants		8182	934,534.28	934,534.28	0.00	3,089,380.03	2,154,845.75	230.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,291,091.00	20,291,091.00	5,383,188.03	25,441,925.00	5,150,834.00	25.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,800,345.00	1,800,345.00	129,346.26	2,493,225.60	692,880.60	38.5%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	99,580.37	99,580.37	99,580.37	New
Title III, Part A, English Learner Program	4203	8290	883,701.00	883,701.00	409,099.14	1,792,800.14	909,099.14	102.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	4,151,053.16	4,151,053.16	178,417.17	8,602,643.33	4,451,590.17	107.2%
Career and Technical Education	3500-3599	8290	541,738.00	541,738.00	27,858.93	541,738.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	55,152,258.43	55,152,258.43	15,203,962.47	115,200,465.50	60,048,207.07	108.9%
TOTAL, FEDERAL REVENUE			91,620,566.87	91,620,566.87	21,431,452.37	166,767,828.52	75,147,261.65	82.0%
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%

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)
Special Education Master Plan								
Current Year	6500	8311	34,205,802.00	34,205,802.00	9,752,118.00	34,205,802.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	2,599,137.00	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	1,459,531.00	1,459,531.00	0.00	1,459,531.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,254,284.00	8,254,284.00	1,582,716.73	8,254,284.00	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	9,160,217.43	9,160,217.43	4,116.27	9,163,646.92	3,429.49	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	722,686.95	722,686.95	2,474,400.37	2,472,230.37	1,749,543.42	242.1%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	382,423.54	382,423.54	(17,161.71)	382,423.54	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	79,501,773.79	79,501,773.79	14,745,576.85	141,930,051.96	62,428,278.17	78.5%
TOTAL, OTHER STATE REVENUE			133,686,718.71	133,686,718.71	31,140,903.51	197,867,969.79	64,181,251.08	48.0%
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	85,876.00	85,876.00	5,655.00	85,876.00	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	1,866,081.00	1,866,081.00	485,685.28	1,956,563.00	90,482.00	4.8%
Interest		8660	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%

2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,968,490.00	1,968,490.00	40,244.75	1,968,490.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,088,498.85	3,088,498.85	2,806,499.69	3,094,116.36	5,617.51	0.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			8,258,945.85	8,258,945.85	3,338,084.72	8,355,045.36	96,099.51	1.2%
TOTAL, REVENUES			689,889,933.43	689,889,933.43	158,033,457.44	857,287,495.67	167,397,562.24	24.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	187,780,387.31	187,780,387.31	35,205,609.59	186,000,899.33	1,779,487.98	0.9%
Certificated Pupil Support Salaries		1200	21,314,176.82	21,314,176.82	3,925,664.50	21,462,421.10	(148,244.28)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	21,931,167.51	21,931,167.51	6,377,870.54	22,022,376.80	(91,209.29)	-0.4%
Other Certificated Salaries		1900	11,952,779.98	11,952,779.98	1,997,129.11	12,593,820.22	(641,040.24)	-5.4%
TOTAL, CERTIFICATED SALARIES			242,978,511.62	242,978,511.62	47,506,273.74	242,079,517.45	898,994.17	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,783,394.86	10,783,394.86	1,819,131.86	11,222,655.87	(439,261.01)	-4.1%
Classified Support Salaries		2200	25,886,284.55	25,886,284.55	7,302,385.69	26,636,083.15	(749,798.60)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	11,570,260.95	11,570,260.95	3,125,224.11	11,626,867.24	(56,606.29)	-0.5%
Clerical, Technical and Office Salaries		2400	18,686,219.35	18,686,219.35	5,636,573.05	18,583,342.67	102,876.68	0.6%
Other Classified Salaries		2900	3,751,752.69	3,751,752.69	940,749.96	4,298,231.77	(546,479.08)	-14.6%
TOTAL, CLASSIFIED SALARIES			70,677,912.40	70,677,912.40	18,824,064.67	72,367,180.70	(1,689,268.30)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	72,118,960.93	72,118,960.93	8,515,399.91	72,391,905.22	(272,944.29)	-0.4%

2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	18,200,973.71	18,200,973.71	4,537,839.92	18,699,133.62	(498,159.91)	-2.7%
OASDI/Medicare/Alternative		3301-3302	10,681,426.96	10,681,426.96	2,143,332.03	10,737,014.42	(55,587.46)	-0.5%
Health and Welfare Benefits		3401-3402	85,869,537.80	85,869,537.80	17,352,261.88	84,235,142.27	1,634,395.53	1.9%
Unemployment Insurance		3501-3502	1,562,881.39	1,562,881.39	329,338.36	1,589,336.34	(26,454.95)	-1.7%
Workers' Compensation		3601-3602	4,693,650.95	4,693,650.95	994,858.40	4,759,801.26	(66,150.31)	-1.4%
OPEB, Allocated		3701-3702	22,561,105.57	22,561,105.57	4,594,878.61	22,210,006.79	351,098.78	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	78,662.54	78,662.54	22,104.00	84,684.81	(6,022.27)	-7.7%
TOTAL, EMPLOYEE BENEFITS			215,767,199.85	215,767,199.85	38,490,013.11	214,707,024.73	1,060,175.12	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,277,335.00	2,277,335.00	74,685.73	6,473,429.72	(4,196,094.72)	-184.3%
Books and Other Reference Materials		4200	139,601.11	139,601.11	(12,055.88)	260,009.20	(120,408.09)	-86.3%
Materials and Supplies		4300	19,289,082.76	19,289,082.76	1,342,067.01	44,881,232.21	(25,592,149.45)	-132.7%
Noncapitalized Equipment		4400	7,631,512.38	7,631,512.38	907,111.84	7,985,421.46	(353,909.08)	-4.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,337,531.25	29,337,531.25	2,311,808.70	59,600,092.59	(30,262,561.34)	-103.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	47,105,000.97	47,105,000.97	5,196,782.50	95,900,676.82	(48,795,675.85)	-103.6%
Travel and Conferences		5200	576,889.57	576,889.57	124,564.44	918,046.04	(341,156.47)	-59.1%
Dues and Memberships		5300	169,365.00	169,365.00	144,835.24	239,139.55	(69,774.55)	-41.2%
Insurance		5400-5450	2,020,000.00	2,020,000.00	886,952.79	1,565,977.00	454,023.00	22.5%
Operations and Housekeeping Services		5500	9,745,816.35	9,745,816.35	3,426,153.39	9,808,853.00	(63,036.65)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,844,732.99	1,844,732.99	406,118.60	2,227,115.46	(382,382.47)	-20.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,024,564.75)	(2,024,564.75)	(10,262.71)	(2,022,759.93)	(1,804.82)	0.1%
Professional/Consulting Services and Operating Expenditures		5800	24,888,306.05	24,888,306.05	6,681,687.08	42,814,211.69	(17,925,905.64)	-72.0%
Communications		5900	1,200,716.01	1,200,716.01	536,738.59	1,743,140.43	(542,424.42)	-45.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,526,262.19	85,526,262.19	17,393,569.92	153,194,400.06	(67,668,137.87)	-79.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	4,583,333.33	4,583,333.33	5,878,049.32	21,804,443.62	(17,221,110.29)	-375.7%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,726,974.27	14,198,856.77	(14,198,856.77)	New
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	562,000.00	562,000.00	148,292.68	450,277.44	111,722.56	19.9%
Equipment Replacement		6500	283,917.94	283,917.94	105,885.48	159,678.54	124,239.40	43.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,429,251.27	5,429,251.27	7,859,201.75	36,613,256.37	(31,184,005.10)	-574.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								

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)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	1,500,000.00	381,158.00	1,500,000.00	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	2,106.95	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,540,000.00	1,540,000.00	383,264.95	1,540,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,191,558.47)	(1,191,558.47)	(13,936.60)	(1,371,464.56)	179,906.09	-15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,191,558.47)	(1,191,558.47)	(13,936.60)	(1,371,464.56)	179,906.09	-15.1%
TOTAL, EXPENDITURES			650,065,110.11	650,065,110.11	132,754,260.24	778,730,007.34	(128,664,897.23)	-19.8%
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	2,342,426.00	2,342,426.00	0.00	2,342,426.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,342,426.00	2,342,426.00	0.00	2,342,426.00	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	1,116,902.00	(1,116,902.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	1,116,902.00	(1,116,902.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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)			2,342,426.00	2,342,426.00	0.00	1,225,524.00	1,116,902.00	47.7%

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	6,877,622.82
6300	Lottery: Instructional Materials	2,194,132.66
6371	CalWORKs for ROCP or Adult Education	11,331.00
6547	Special Education Early Intervention Preschool Grant	1,489,972.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	21,762,477.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,169,808.00
7029	Child Nutrition: Food Service Staff Training Funds	420,236.45
7311	Classified School Employee Professional Development Block Grant	195,558.31
7388	SB 117 COVID-19 LEA Response Funds	142,872.01
7412	A-G Access/Success Grant	2,307,790.00
7413	A-G Learning Loss Mitigation Grant	865,181.00
7435	Learning Recovery Emergency Block Grant	51,605,064.00
7810	Other Restricted State	1,305.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,877,728.27
9010	Other Restricted Local	3,300,604.08
Total, Restricted Balance		94,221,682.60

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 Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria 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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,447,941.02	1,447,941.02		1,447,941.02	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)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,447,941.02	1,447,941.02		1,447,941.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,447,941.02	1,447,941.02		1,447,941.02		
2) Ending Balance, June 30 (E + F1e)			1,447,941.02	1,447,941.02		1,447,941.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,447,941.02	1,447,941.02		1,447,941.02		
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		
REVENUES								
Sale of Equipment and Supplies		8631	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%
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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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								
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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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%
Lease Assets		6600	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 - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
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								

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)
Proceeds from Disposal of Capital Assets		8953	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%
Proceeds from Leases		8972	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		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	1,447,941.02
Total, Restricted Balance		1,447,941.02

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	18,954,726.00	18,954,726.00	3,919,984.00	17,917,959.00	(1,036,767.00)	-5.5%
2) Federal Revenue		8100-8299	557,413.99	557,413.99	(205,129.76)	783,137.64	225,723.65	40.5%
3) Other State Revenue		8300-8599	3,699,656.45	3,699,656.45	896,761.08	6,834,578.27	3,134,921.82	84.7%
4) Other Local Revenue		8600-8799	0.00	0.00	44,938.59	40,649.04	40,649.04	New
5) TOTAL, REVENUES			23,211,796.44	23,211,796.44	4,656,553.91	25,576,323.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,275,723.81	8,275,723.81	1,681,571.44	7,625,625.04	650,098.77	7.9%
2) Classified Salaries		2000-2999	1,052,722.55	1,052,722.55	278,365.89	1,188,597.24	(135,874.69)	-12.9%
3) Employee Benefits		3000-3999	6,366,535.36	6,366,535.36	1,089,044.00	6,082,417.35	284,118.01	4.5%
4) Books and Supplies		4000-4999	387,278.03	387,278.03	125,990.55	4,337,005.68	(3,949,727.65)	-1,019.9%
5) Services and Other Operating Expenditures		5000-5999	2,429,685.76	2,429,685.76	108,951.58	2,936,416.14	(506,730.38)	-20.9%
6) Capital Outlay		6000-6999	0.00	0.00	1,834.12	759.48	(759.48)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,804.13	2,804.13	148.58	138,334.23	(135,530.10)	-4,833.2%
9) TOTAL, EXPENDITURES			18,514,749.64	18,514,749.64	3,285,906.16	22,309,155.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,697,046.80	4,697,046.80	1,370,647.75	3,267,168.79		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	116,902.00	116,902.00	New
b) Transfers Out		7600-7629	2,342,426.00	2,342,426.00	0.00	2,342,426.00	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			(2,342,426.00)	(2,342,426.00)	0.00	(2,225,524.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			2,354,620.80	2,354,620.80	1,370,647.75	1,041,644.79		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,347,446.34	9,347,446.34		9,347,446.34	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)			9,347,446.34	9,347,446.34		9,347,446.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,347,446.34	9,347,446.34		9,347,446.34		
2) Ending Balance, June 30 (E + F1e)			11,702,067.14	11,702,067.14		10,389,091.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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)
b) Restricted		9740	3,200,826.59	3,200,826.59		4,046,180.25		
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	8,501,240.55	8,501,240.55		6,342,910.88		
Charter School Fund	0000	9780				6,180,326.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,470,247.00	11,470,247.00	3,218,594.00	10,874,042.00	(596,205.00)	-5.2%
Education Protection Account State Aid - Current Year		8012	3,700,282.00	3,700,282.00	962,927.00	3,478,581.00	(221,701.00)	-6.0%
State Aid - Prior Years		8019	0.00	0.00	(261,537.00)	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	3,784,197.00	3,784,197.00	0.00	3,565,336.00	(218,861.00)	-5.8%
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			18,954,726.00	18,954,726.00	3,919,984.00	17,917,959.00	(1,036,767.00)	-5.5%
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	302,879.00	302,879.00	0.00	334,090.00	31,211.00	10.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	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	254,534.99	254,534.99	(205,129.76)	449,047.64	194,512.65	76.4%
TOTAL, FEDERAL REVENUE			557,413.99	557,413.99	(205,129.76)	783,137.64	225,723.65	40.5%
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	47,199.00	47,199.00	0.00	47,199.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	345,027.00	345,027.00	10,640.81	345,027.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	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%
All Other State Revenue	All Other	8590	3,307,430.45	3,307,430.45	886,120.27	6,442,352.27	3,134,921.82	94.8%
TOTAL, OTHER STATE REVENUE			3,699,656.45	3,699,656.45	896,761.08	6,834,578.27	3,134,921.82	84.7%
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	339.72	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%

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)
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	0.00	44,598.87	40,649.04	40,649.04	New
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	0.00	44,938.59	40,649.04	40,649.04	New
TOTAL, REVENUES			23,211,796.44	23,211,796.44	4,656,553.91	25,576,323.95		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,109,327.93	7,109,327.93	1,428,682.95	6,546,622.25	562,705.68	7.9%
Certificated Pupil Support Salaries		1200	290,922.67	290,922.67	43,838.74	290,922.67	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	858,663.21	858,663.21	194,387.77	758,264.12	100,399.09	11.7%
Other Certificated Salaries		1900	16,810.00	16,810.00	14,661.98	29,816.00	(13,006.00)	-77.4%
TOTAL, CERTIFICATED SALARIES			8,275,723.81	8,275,723.81	1,681,571.44	7,625,625.04	650,098.77	7.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	201,346.37	201,346.37	25,906.28	327,754.80	(126,408.43)	-62.8%
Classified Support Salaries		2200	331,955.37	331,955.37	113,465.83	331,955.37	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	406,768.55	406,768.55	112,745.14	416,234.81	(9,466.26)	-2.3%
Other Classified Salaries		2900	112,652.26	112,652.26	26,248.64	112,652.26	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,052,722.55	1,052,722.55	278,365.89	1,188,597.24	(135,874.69)	-12.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,401,711.28	2,401,711.28	302,314.75	2,278,646.75	123,064.53	5.1%
PERS		3201-3202	255,305.23	255,305.23	69,657.65	260,066.43	(4,761.20)	-1.9%
OASDI/Medicare/Alternative		3301-3302	226,238.28	226,238.28	48,360.65	217,847.90	8,390.38	3.7%
Health and Welfare Benefits		3401-3402	2,586,409.00	2,586,409.00	491,014.56	2,470,473.94	115,935.06	4.5%
Unemployment Insurance		3501-3502	46,589.08	46,589.08	9,767.62	43,203.46	3,385.62	7.3%
Workers' Compensation		3601-3602	140,307.04	140,307.04	29,399.07	130,378.49	9,928.55	7.1%
OPEB, Allocated		3701-3702	707,582.28	707,582.28	137,977.89	679,557.87	28,024.41	4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,393.17	2,393.17	551.81	2,242.51	150.66	6.3%
TOTAL, EMPLOYEE BENEFITS			6,366,535.36	6,366,535.36	1,089,044.00	6,082,417.35	284,118.01	4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	108,096.00	108,096.00	570.00	215,018.97	(106,922.97)	-98.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	2,789.00	2,789.00	0.00	2,789.00	0.00	0.0%
Materials and Supplies		4300	276,393.03	276,393.03	113,451.00	4,040,432.75	(3,764,039.72)	-1,361.8%
Noncapitalized Equipment		4400	0.00	0.00	11,969.55	78,764.96	(78,764.96)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			387,278.03	387,278.03	125,990.55	4,337,005.68	(3,949,727.65)	-1,019.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	149,394.57	(149,394.57)	New
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	422,902.00	422,902.00	101,911.80	412,827.00	10,075.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,469.00	13,469.00	0.00	17,020.50	(3,551.50)	-26.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,931,483.00	1,931,483.00	2,850.57	1,932,164.73	(681.73)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	57,468.76	57,468.76	4,189.21	417,524.34	(360,055.58)	-626.5%
Communications		5900	4,363.00	4,363.00	0.00	7,485.00	(3,122.00)	-71.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,429,685.76	2,429,685.76	108,951.58	2,936,416.14	(506,730.38)	-20.9%
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	1,834.12	759.48	(759.48)	New
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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	1,834.12	759.48	(759.48)	New
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%

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 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	2,804.13	2,804.13	148.58	138,334.23	(135,530.10)	-4,833.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,804.13	2,804.13	148.58	138,334.23	(135,530.10)	-4,833.2%
TOTAL, EXPENDITURES			18,514,749.64	18,514,749.64	3,285,906.16	22,309,155.16		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	116,902.00	116,902.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	116,902.00	116,902.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	2,342,426.00	2,342,426.00	0.00	2,342,426.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,342,426.00	2,342,426.00	0.00	2,342,426.00	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 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			(2,342,426.00)	(2,342,426.00)	0.00	(2,225,524.00)		
(a - b + c - d + e)			(2,342,426.00)	(2,342,426.00)	0.00	(2,225,524.00)		

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	641,572.85
6300	Lottery : Instructional Materials	272,691.29
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,001,806.00
7435	Learning Recovery Emergency Block Grant	1,997,746.00
9010	Other Restricted Local	132,364.11
Total, Restricted Balance		4,046,180.25

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	857,470.40	857,470.40	100,902.54	885,540.40	28,070.00	3.3%
3) Other State Revenue		8300-8599	1,971,330.83	1,971,330.83	606,770.23	2,006,401.00	35,070.17	1.8%
4) Other Local Revenue		8600-8799	3,060,615.00	3,060,615.00	366,363.79	3,062,210.68	1,595.68	0.1%
5) TOTAL, REVENUES			5,889,416.23	5,889,416.23	1,074,036.56	5,954,152.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,675,736.42	1,675,736.42	556,050.23	1,728,313.44	(52,577.02)	-3.1%
2) Classified Salaries		2000-2999	1,254,489.83	1,254,489.83	401,786.96	1,233,528.56	20,961.27	1.7%
3) Employee Benefits		3000-3999	2,248,155.23	2,248,155.23	549,817.81	2,084,414.20	163,741.03	7.3%
4) Books and Supplies		4000-4999	154,511.69	154,511.69	59,140.14	182,108.36	(27,596.67)	-17.9%
5) Services and Other Operating Expenditures		5000-5999	497,955.05	497,955.05	146,709.06	668,443.02	(170,487.97)	-34.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	58,568.01	58,568.01	13,788.02	57,908.20	659.81	1.1%
9) TOTAL, EXPENDITURES			5,889,416.23	5,889,416.23	1,727,292.22	5,954,715.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(653,255.66)	(563.70)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	1,000,000.00	1,000,000.00	New
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	1,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(653,255.66)	999,436.30		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,384,337.21	1,384,337.21		1,384,337.21	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)			1,384,337.21	1,384,337.21		1,384,337.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,384,337.21	1,384,337.21		1,384,337.21		
2) Ending Balance, June 30 (E + F1e)			1,384,337.21	1,384,337.21		2,383,773.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,384,337.21	1,384,337.21		1,383,773.51		
c) Committed								

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)
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		1,000,000.00		
Adult Education Fund	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	210,000.00	210,000.00	(528.60)	231,000.00	21,000.00	10.0%
All Other Federal Revenue	All Other	8290	647,470.40	647,470.40	101,431.14	654,540.40	7,070.00	1.1%
TOTAL, FEDERAL REVENUE			857,470.40	857,470.40	100,902.54	885,540.40	28,070.00	3.3%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,384,913.83	1,384,913.83	304,432.23	1,419,984.00	35,070.17	2.5%
All Other State Revenue	All Other	8590	586,417.00	586,417.00	302,338.00	586,417.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,971,330.83	1,971,330.83	606,770.23	2,006,401.00	35,070.17	1.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(4,042.00)	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	1,600,000.00	1,600,000.00	518,445.32	1,600,000.00	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	1,460,615.00	1,460,615.00	(148,039.53)	1,462,210.68	1,595.68	0.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,060,615.00	3,060,615.00	366,363.79	3,062,210.68	1,595.68	0.1%
TOTAL, REVENUES			5,889,416.23	5,889,416.23	1,074,036.56	5,954,152.08		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,286,952.66	1,286,952.66	426,538.81	1,325,291.46	(38,338.80)	-3.0%
Certificated Pupil Support Salaries		1200	108,360.02	108,360.02	36,154.38	122,950.86	(14,590.84)	-13.5%
Certificated Supervisors' and Administrators' Salaries		1300	280,423.74	280,423.74	93,357.04	280,071.12	352.62	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,675,736.42	1,675,736.42	556,050.23	1,728,313.44	(52,577.02)	-3.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	163,012.52	163,012.52	49,863.41	165,378.61	(2,366.09)	-1.5%
Classified Support Salaries		2200	503,378.52	503,378.52	165,314.71	500,213.35	3,165.17	0.6%
Classified Supervisors' and Administrators' Salaries		2300	229,186.87	229,186.87	75,445.36	229,009.51	177.36	0.1%
Clerical, Technical and Office Salaries		2400	337,911.92	337,911.92	109,574.91	297,855.12	40,056.80	11.9%
Other Classified Salaries		2900	21,000.00	21,000.00	1,588.57	41,071.97	(20,071.97)	-95.6%
TOTAL, CLASSIFIED SALARIES			1,254,489.83	1,254,489.83	401,786.96	1,233,528.56	20,961.27	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	521,717.29	521,717.29	101,999.83	523,973.84	(2,256.55)	-0.4%
PERS		3201-3202	284,068.23	284,068.23	88,473.45	272,646.02	11,422.21	4.0%
OASDI/Medicare/Alternative		3301-3302	114,824.88	114,824.88	36,144.77	115,165.94	(341.06)	-0.3%
Health and Welfare Benefits		3401-3402	995,411.59	995,411.59	238,542.31	859,310.47	136,101.12	13.7%
Unemployment Insurance		3501-3502	14,509.41	14,509.41	4,759.61	14,967.45	(458.04)	-3.2%
Workers' Compensation		3601-3602	43,953.63	43,953.63	14,367.62	46,055.94	(2,102.31)	-4.8%
OPEB, Allocated		3701-3702	272,700.00	272,700.00	65,217.60	251,282.40	21,417.60	7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	970.20	970.20	312.62	1,012.14	(41.94)	-4.3%
TOTAL, EMPLOYEE BENEFITS			2,248,155.23	2,248,155.23	549,817.81	2,084,414.20	163,741.03	7.3%
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	2,500.50	0.00	0.00	0.0%
Materials and Supplies		4300	154,511.69	154,511.69	23,933.53	155,748.36	(1,236.67)	-0.8%
Noncapitalized Equipment		4400	0.00	0.00	32,706.11	26,360.00	(6,346.11)	New
TOTAL, BOOKS AND SUPPLIES			154,511.69	154,511.69	59,140.14	182,108.36	(27,596.67)	-17.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	7,032.00	69,979.36	(69,979.36)	New
Travel and Conferences		5200	1,955.36	1,955.36	48.09	7,265.91	(5,310.55)	-271.6%
Dues and Memberships		5300	3,500.00	3,500.00	5,410.00	5,500.00	(2,000.00)	-57.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	384,000.00	384,000.00	95,604.99	314,020.64	69,979.36	18.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,560.00	9,560.00	0.00	35,560.00	(26,000.00)	-272.0%
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	141.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	97,719.69	97,719.69	38,472.98	234,897.11	(137,177.42)	-140.4%
Communications		5900	1,220.00	1,220.00	0.00	1,220.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			497,955.05	497,955.05	146,709.06	668,443.02	(170,487.97)	-34.2%
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%

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)
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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								
Other Debt Service - Principal		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	58,568.01	58,568.01	13,788.02	57,908.20	659.81	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			58,568.01	58,568.01	13,788.02	57,908.20	659.81	1.1%
TOTAL, EXPENDITURES			5,889,416.23	5,889,416.23	1,727,292.22	5,954,715.78		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	1,000,000.00	1,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	1,000,000.00	1,000,000.00	New
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 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%

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)
(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	1,000,000.00		

Resource	Description	2022-23 Projected Totals
6391	Adult Education Program	132,785.66
9010	Other Restricted Local	1,250,987.85
Total, Restricted Balance		1,383,773.51

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	6,228,346.02	6,228,346.02	601,810.42	6,699,709.47	471,363.45	7.6%
3) Other State Revenue		8300-8599	6,148,992.00	6,148,992.00	2,934,615.96	8,513,794.44	2,364,802.44	38.5%
4) Other Local Revenue		8600-8799	626,850.00	626,850.00	248,470.14	626,850.00	0.00	0.0%
5) TOTAL, REVENUES			13,004,188.02	13,004,188.02	3,784,896.52	15,840,353.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,606,213.55	3,606,213.55	905,254.77	3,747,799.49	(141,585.94)	-3.9%
2) Classified Salaries		2000-2999	2,358,963.72	2,358,963.72	625,496.57	2,669,288.82	(310,325.10)	-13.2%
3) Employee Benefits		3000-3999	5,381,074.85	5,381,074.85	1,098,104.09	5,737,286.44	(356,211.59)	-6.6%
4) Books and Supplies		4000-4999	860,955.57	860,955.57	55,590.38	3,579,598.10	(2,718,642.53)	-315.8%
5) Services and Other Operating Expenditures		5000-5999	366,041.70	366,041.70	76,504.26	201,636.51	164,405.19	44.9%
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	430,938.63	430,938.63	0.00	482,310.43	(51,371.80)	-11.9%
9) TOTAL, EXPENDITURES			13,004,188.02	13,004,188.02	2,760,950.07	16,417,919.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,023,946.45	(577,565.88)		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,023,946.45	(577,565.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	880,662.59	880,662.59		880,662.59	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)			880,662.59	880,662.59		880,662.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,662.59	880,662.59		880,662.59		
2) Ending Balance, June 30 (E + F1e)			880,662.59	880,662.59		303,096.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	674,155.84	674,155.84		112,445.29		

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)
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	206,506.75	206,506.75		190,651.42		
Child Development Fund	0000	9780				190,651.42		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	6,228,346.02	6,228,346.02	601,810.42	6,699,709.47	471,363.45	7.6%
TOTAL, FEDERAL REVENUE			6,228,346.02	6,228,346.02	601,810.42	6,699,709.47	471,363.45	7.6%
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	5,803,317.00	5,803,317.00	2,487,978.55	7,677,620.70	1,874,303.70	32.3%
All Other State Revenue	All Other	8590	345,675.00	345,675.00	446,637.41	836,173.74	490,498.74	141.9%
TOTAL, OTHER STATE REVENUE			6,148,992.00	6,148,992.00	2,934,615.96	8,513,794.44	2,364,802.44	38.5%
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	23.08	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	100,000.00	100,000.00	196,754.10	100,000.00	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	526,850.00	526,850.00	51,692.96	526,850.00	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			626,850.00	626,850.00	248,470.14	626,850.00	0.00	0.0%
TOTAL, REVENUES			13,004,188.02	13,004,188.02	3,784,896.52	15,840,353.91		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,898,028.94	2,898,028.94	685,128.94	3,055,868.55	(157,839.61)	-5.4%
Certificated Pupil Support Salaries		1200	224,745.21	224,745.21	59,912.32	232,695.51	(7,950.30)	-3.5%
Certificated Supervisors' and Administrators' Salaries		1300	483,439.40	483,439.40	159,618.51	458,876.11	24,563.29	5.1%
Other Certificated Salaries		1900	0.00	0.00	595.00	359.32	(359.32)	New
TOTAL, CERTIFICATED SALARIES			3,606,213.55	3,606,213.55	905,254.77	3,747,799.49	(141,585.94)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,185,316.63	1,185,316.63	254,807.46	1,193,674.66	(8,358.03)	-0.7%

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 Support Salaries		2200	633,430.29	633,430.29	155,996.37	764,429.79	(130,999.50)	-20.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	20,068.50	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	502,477.27	502,477.27	194,426.67	599,477.30	(97,000.03)	-19.3%
Other Classified Salaries		2900	37,739.53	37,739.53	197.57	111,707.07	(73,967.54)	-196.0%
TOTAL, CLASSIFIED SALARIES			2,358,963.72	2,358,963.72	625,496.57	2,669,288.82	(310,325.10)	-13.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	925,444.82	925,444.82	140,783.23	956,725.52	(31,280.70)	-3.4%
PERS		3201-3202	682,661.21	682,661.21	182,946.40	779,018.89	(96,357.68)	-14.1%
OASDI/Medicare/Alternative		3301-3302	333,242.76	333,242.76	69,214.16	353,427.25	(20,184.49)	-6.1%
Health and Welfare Benefits		3401-3402	2,655,733.11	2,655,733.11	542,966.28	2,815,324.48	(159,591.37)	-6.0%
Unemployment Insurance		3501-3502	28,818.66	28,818.66	7,631.37	32,043.72	(3,225.06)	-11.2%
Workers' Compensation		3601-3602	89,578.73	89,578.73	22,961.13	99,049.13	(9,470.40)	-10.6%
OPEB, Allocated		3701-3702	664,433.96	664,433.96	131,099.86	699,807.98	(35,374.02)	-5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,161.60	1,161.60	501.66	1,889.47	(727.87)	-62.7%
TOTAL, EMPLOYEE BENEFITS			5,381,074.85	5,381,074.85	1,098,104.09	5,737,286.44	(356,211.59)	-6.6%
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	749,772.89	749,772.89	53,115.62	3,535,914.70	(2,786,141.81)	-371.6%
Noncapitalized Equipment		4400	111,182.68	111,182.68	2,474.76	43,683.40	67,499.28	60.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			860,955.57	860,955.57	55,590.38	3,579,598.10	(2,718,642.53)	-315.8%
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	10,535.98	10,535.98	1,176.75	9,476.62	1,059.36	10.1%
Dues and Memberships		5300	400.00	400.00	0.00	0.00	400.00	100.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,100.00	14,100.00	3,366.06	17,159.45	(3,059.45)	-21.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,330.00	23,330.00	0.00	22,370.00	960.00	4.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	42,081.75	42,081.75	3,335.57	10,594.03	31,487.72	74.8%
Professional/Consulting Services and								
Operating Expenditures		5800	274,284.28	274,284.28	68,625.88	141,902.72	132,381.56	48.3%
Communications		5900	1,309.69	1,309.69	0.00	133.69	1,176.00	89.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			366,041.70	366,041.70	76,504.26	201,636.51	164,405.19	44.9%
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%
Lease Assets		6600	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)
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	430,938.63	430,938.63	0.00	482,310.43	(51,371.80)	-11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			430,938.63	430,938.63	0.00	482,310.43	(51,371.80)	-11.9%
TOTAL, EXPENDITURES			13,004,188.02	13,004,188.02	2,760,950.07	16,417,919.79		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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 Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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	2022-23 Projected Totals
6130	Child Dev elopment: Center-Based Reserve Account	112,445.29
Total, Restricted Balance		112,445.29

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	30,250,000.00	30,250,000.00	1,068,208.47	30,259,459.74	9,459.74	0.0%
3) Other State Revenue		8300-8599	1,010,761.00	1,010,761.00	20,560.79	1,010,761.00	0.00	0.0%
4) Other Local Revenue		8600-8799	380,000.00	380,000.00	124,214.41	380,000.00	0.00	0.0%
5) TOTAL, REVENUES			31,640,761.00	31,640,761.00	1,212,983.67	31,650,220.74		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,295,626.47	9,295,626.47	2,231,560.36	9,295,626.47	0.00	0.0%
3) Employee Benefits		3000-3999	7,902,625.93	7,902,625.93	1,582,800.79	7,902,625.93	0.00	0.0%
4) Books and Supplies		4000-4999	13,519,000.00	13,519,000.00	2,478,230.42	14,711,548.07	(1,192,548.07)	-8.8%
5) Services and Other Operating Expenditures		5000-5999	1,418,500.00	1,418,500.00	308,043.55	1,169,501.17	248,998.83	17.6%
6) Capital Outlay		6000-6999	300,000.00	300,000.00	32,668.00	480,000.00	(180,000.00)	-60.0%
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	699,247.70	699,247.70	0.00	692,911.70	6,336.00	0.9%
9) TOTAL, EXPENDITURES			33,135,000.10	33,135,000.10	6,633,303.12	34,252,213.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,494,239.10)	(1,494,239.10)	(5,420,319.45)	(2,601,992.60)		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,494,239.10)	(1,494,239.10)	(5,420,319.45)	(2,601,992.60)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,581,388.38	14,581,388.38		14,581,388.38	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)			14,581,388.38	14,581,388.38		14,581,388.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,581,388.38	14,581,388.38		14,581,388.38		
2) Ending Balance, June 30 (E + F1e)			13,087,149.28	13,087,149.28		11,979,395.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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)
b) Restricted		9740	12,859,992.53	12,859,992.53		11,752,239.03		
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	227,156.75	227,156.75		227,156.75		
Cafeteria Fund	0000	9780				227,156.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	30,250,000.00	30,250,000.00	1,068,208.47	30,259,459.74	9,459.74	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			30,250,000.00	30,250,000.00	1,068,208.47	30,259,459.74	9,459.74	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,000,000.00	1,000,000.00	176.56	1,000,000.00	0.00	0.0%
All Other State Revenue		8590	10,761.00	10,761.00	20,384.23	10,761.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,010,761.00	1,010,761.00	20,560.79	1,010,761.00	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	150,000.00	150,000.00	6,598.87	150,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	295.40	30,000.00	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	200,000.00	200,000.00	117,320.14	200,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			380,000.00	380,000.00	124,214.41	380,000.00	0.00	0.0%
TOTAL, REVENUES			31,640,761.00	31,640,761.00	1,212,983.67	31,650,220.74		
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	8,172,278.01	8,172,278.01	1,894,777.66	8,172,278.01	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	752,209.55	752,209.55	222,537.78	752,209.55	0.00	0.0%
Clerical, Technical and Office Salaries		2400	371,138.91	371,138.91	114,244.92	371,138.91	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,295,626.47	9,295,626.47	2,231,560.36	9,295,626.47	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,116.88	30,116.88	358.72	30,116.88	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)
PERS		3201-3202	2,033,877.98	2,033,877.98	472,903.81	2,033,877.98	0.00	0.0%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	689,001.28	689,001.28	167,715.59	689,001.28	0.00	0.0%
Unemployment Insurance		3401-3402	3,825,844.37	3,825,844.37	721,822.02	3,825,844.37	0.00	0.0%
Workers' Compensation		3501-3502	46,089.56	46,089.56	11,071.51	46,089.56	0.00	0.0%
OPEB, Allocated		3601-3602	139,433.78	139,433.78	33,473.44	139,433.78	0.00	0.0%
OPEB, Active Employees		3701-3702	1,134,800.88	1,134,800.88	174,597.44	1,134,800.88	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	3,461.20	3,461.20	858.26	3,461.20	0.00	0.0%
			7,902,625.93	7,902,625.93	1,582,800.79	7,902,625.93	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	1,149,000.00	1,149,000.00	321,391.76	1,218,636.00	(69,636.00)	-6.1%
Noncapitalized Equipment		4400	120,000.00	120,000.00	90,202.38	120,000.00	0.00	0.0%
Food		4700	12,250,000.00	12,250,000.00	2,066,636.28	13,372,912.07	(1,122,912.07)	-9.2%
TOTAL, BOOKS AND SUPPLIES			13,519,000.00	13,519,000.00	2,478,230.42	14,711,548.07	(1,192,548.07)	-8.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Travel and Conferences		5200	19,000.00	19,000.00	133.06	19,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	205,000.00	205,000.00	4,807.60	180,000.00	25,000.00	12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,000.00	92,000.00	36,173.06	134,000.00	(42,000.00)	-45.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,000.00	51,000.00	(5,404.16)	43,001.17	7,998.83	15.7%
Professional/Consulting Services and Operating Expenditures		5800	1,040,000.00	1,040,000.00	271,840.69	779,900.00	260,100.00	25.0%
Communications		5900	1,500.00	1,500.00	493.30	3,600.00	(2,100.00)	-140.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,418,500.00	1,418,500.00	308,043.55	1,169,501.17	248,998.83	17.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	0.00	90,000.00	10,000.00	10.0%
Equipment		6400	200,000.00	200,000.00	32,668.00	390,000.00	(190,000.00)	-95.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	300,000.00	32,668.00	480,000.00	(180,000.00)	-60.0%
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	699,247.70	699,247.70	0.00	692,911.70	6,336.00	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			699,247.70	699,247.70	0.00	692,911.70	6,336.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			33,135,000.10	33,135,000.10	6,633,303.12	34,252,213.34		
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 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	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,214,110.17
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,222,601.64
5330	Child Nutrition: Summer Food Service Program Operations	9,295,267.39
5810	Other Restricted Federal	5,814.00
7810	Other Restricted State	14,428.51
9010	Other Restricted Local	17.32
Total, Restricted Balance		11,752,239.03

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 Fund, Capital Facilities Funds., County School Fund, and Capital Project Fund 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	90,500.00	90,500.00	(124,849.88)	90,500.00	0.00	0.0%
5) TOTAL, REVENUES			90,500.00	90,500.00	(124,849.88)	90,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	845,034.45	845,034.45	244,030.72	846,654.45	(1,620.00)	-0.2%
3) Employee Benefits		3000-3999	496,718.31	496,718.31	144,108.55	497,285.31	(567.00)	-0.1%
4) Books and Supplies		4000-4999	0.00	0.00	109.93	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500,000.00	500,000.00	472,975.51	2,501,241.48	(2,001,241.48)	-400.2%
6) Capital Outlay		6000-6999	54,715,000.00	54,715,000.00	10,902,075.81	83,517,576.05	(28,802,576.05)	-52.6%
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			56,556,752.76	56,556,752.76	11,763,300.52	87,362,757.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,466,252.76)	(56,466,252.76)	(11,888,150.40)	(87,272,257.29)		
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	225,000,000.00	24,306,000.00	24,306,000.00	New
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	225,000,000.00	24,306,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,466,252.76)	(56,466,252.76)	213,111,849.60	(62,966,257.29)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	104,526,404.77	104,526,404.77		104,526,404.77	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)			104,526,404.77	104,526,404.77		104,526,404.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,526,404.77	104,526,404.77		104,526,404.77		
2) Ending Balance, June 30 (E + F1e)			48,060,152.01	48,060,152.01		41,560,147.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	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)
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	48,060,152.01	48,060,152.01		41,560,147.48		
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		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,500.00	90,500.00	(125,464.88)	90,500.00	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	615.00	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%

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)
TOTAL, OTHER LOCAL REVENUE			90,500.00	90,500.00	(124,849.88)	90,500.00	0.00	0.0%
TOTAL, REVENUES			90,500.00	90,500.00	(124,849.88)	90,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	438,138.88	438,138.88	133,027.29	438,138.88	0.00	0.0%
Clerical, Technical and Office Salaries		2400	406,895.57	406,895.57	111,003.43	406,895.57	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	1,620.00	(1,620.00)	New
TOTAL, CLASSIFIED SALARIES			845,034.45	845,034.45	244,030.72	846,654.45	(1,620.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	213,916.68	213,916.68	61,027.52	214,327.68	(411.00)	-0.2%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	63,202.80	63,202.80	18,137.02	63,327.05	(124.25)	-0.2%
Unemployment Insurance		3401-3402	159,777.71	159,777.71	48,130.54	159,777.71	0.00	0.0%
Workers' Compensation		3501-3502	4,157.97	4,157.97	1,211.98	4,165.72	(7.75)	-0.2%
OPEB, Allocated		3601-3602	12,675.44	12,675.44	3,660.57	12,699.44	(24.00)	-0.2%
OPEB, Active Employees		3701-3702	42,588.00	42,588.00	11,790.22	42,588.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	399.71	399.71	150.70	399.71	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			496,718.31	496,718.31	144,108.55	497,285.31	(567.00)	-0.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	109.93	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	109.93	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	500,000.00	500,000.00	472,975.51	2,501,241.48	(2,001,241.48)	-400.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,000.00	500,000.00	472,975.51	2,501,241.48	(2,001,241.48)	-400.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	8,988,568.62	36,929,276.25	(36,929,276.25)	New
Buildings and Improvements of Buildings		6200	54,715,000.00	54,715,000.00	1,913,507.19	46,588,299.80	8,126,700.20	14.9%
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%

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)
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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,715,000.00	54,715,000.00	10,902,075.81	83,517,576.05	(28,802,576.05)	-52.6%
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			56,556,752.76	56,556,752.76	11,763,300.52	87,362,757.29		
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	225,000,000.00	24,306,000.00	24,306,000.00	New
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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	225,000,000.00	24,306,000.00	24,306,000.00	New
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%

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)
(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	225,000,000.00	24,306,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	41,560,147.48
Total, Restricted Balance		41,560,147.48

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	3,540,000.00	3,540,000.00	1,548,525.58	3,540,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,540,000.00	3,540,000.00	1,548,525.58	3,540,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	800,000.00	800,000.00	9,125.70	800,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	4,266.68	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,970,000.00	2,970,000.00	569,737.00	2,970,000.00	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			3,770,000.00	3,770,000.00	583,129.38	3,770,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(230,000.00)	(230,000.00)	965,396.20	(230,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(230,000.00)	(230,000.00)	965,396.20	(230,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,726,621.86	23,726,621.86		23,726,621.86	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)			23,726,621.86	23,726,621.86		23,726,621.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,726,621.86	23,726,621.86		23,726,621.86		
2) Ending Balance, June 30 (E + F1e)			23,496,621.86	23,496,621.86		23,496,621.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	23,496,621.86	23,496,621.86		23,496,621.86		
c) Committed								

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)
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		
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	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	720.87	40,000.00	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								
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	1,547,804.71	2,000,000.00	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			3,540,000.00	3,540,000.00	1,548,525.58	3,540,000.00	0.00	0.0%
TOTAL, REVENUES			3,540,000.00	3,540,000.00	1,548,525.58	3,540,000.00		
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%

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)
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	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	800,000.00	800,000.00	9,125.70	800,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			800,000.00	800,000.00	9,125.70	800,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	4,266.68	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	4,266.68	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

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)
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	569,737.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,970,000.00	2,970,000.00	0.00	2,970,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,970,000.00	2,970,000.00	569,737.00	2,970,000.00	0.00	0.0%
TOTAL, EXPENDITURES			3,770,000.00	3,770,000.00	583,129.38	3,770,000.00		
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								
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 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		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	23,496,621.86
Total, Restricted Balance		23,496,621.86

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	48.91	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	48.91	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	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	48.91	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	48.91	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,891.09	4,891.09		4,891.09	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)			4,891.09	4,891.09		4,891.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,891.09	4,891.09		4,891.09		
2) Ending Balance, June 30 (E + F1e)			4,891.09	4,891.09		4,891.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,891.09	4,891.09		4,891.09		
c) Committed								

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)
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	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%
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								
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	48.91	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	48.91	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	48.91	0.00		
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%

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)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
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								

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)
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 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%
(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	2022-23 Projected Totals
7710	State School Facilities Projects	4,891.09
Total, Restricted Balance		4,891.09

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	2,012,239.00	2,012,239.00	17.79	2,012,239.00	0.00	0.0%
5) TOTAL, REVENUES			2,012,239.00	2,012,239.00	17.79	2,012,239.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	7,654.93	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,497,974.00	2,497,974.00	679,250.00	2,497,974.00	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			2,497,974.00	2,497,974.00	686,904.93	2,497,974.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(485,735.00)	(485,735.00)	(686,887.14)	(485,735.00)		
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(485,735.00)	(485,735.00)	(686,887.14)	(485,735.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,113,185.90	1,113,185.90		1,113,185.90	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)			1,113,185.90	1,113,185.90		1,113,185.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,113,185.90	1,113,185.90		1,113,185.90		
2) Ending Balance, June 30 (E + F1e)			627,450.90	627,450.90		627,450.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	627,450.90	627,450.90		627,450.90		
c) Committed								

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)
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		
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	2,011,739.00	2,011,739.00	0.00	2,011,739.00	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	500.00	500.00	17.79	500.00	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			2,012,239.00	2,012,239.00	17.79	2,012,239.00	0.00	0.0%
TOTAL, REVENUES			2,012,239.00	2,012,239.00	17.79	2,012,239.00		
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%

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)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	7,654.93	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	7,654.93	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	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)
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	2,497,974.00	2,497,974.00	679,250.00	2,497,974.00	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)			2,497,974.00	2,497,974.00	679,250.00	2,497,974.00	0.00	0.0%
TOTAL, EXPENDITURES			2,497,974.00	2,497,974.00	686,904.93	2,497,974.00		
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								
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 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		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	627,450.90
Total, Restricted Balance		627,450.90

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption 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	331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,420,000.00	44,420,000.00	0.00	44,420,000.00	0.00	0.0%
5) TOTAL, REVENUES			44,751,000.00	44,751,000.00	0.00	44,751,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,550,000.00	48,550,000.00	0.00	48,550,000.00	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			48,550,000.00	48,550,000.00	0.00	48,550,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,799,000.00)	(3,799,000.00)	0.00	(3,799,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,799,000.00)	(3,799,000.00)	0.00	(3,799,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,226,252.75	21,226,252.75		21,226,252.75	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)			21,226,252.75	21,226,252.75		21,226,252.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,226,252.75	21,226,252.75		21,226,252.75		
2) Ending Balance, June 30 (E + F1e)			17,427,252.75	17,427,252.75		17,427,252.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,427,252.75	17,427,252.75		17,427,252.75		
Bond Interest and Redemption Fund	0000	9780				17,427,252.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	34,070,000.00	34,070,000.00	0.00	34,070,000.00	0.00	0.0%
Unsecured Roll		8612	1,440,000.00	1,440,000.00	0.00	1,440,000.00	0.00	0.0%
Prior Years' Taxes		8613	2,680,000.00	2,680,000.00	0.00	2,680,000.00	0.00	0.0%
Supplemental Taxes		8614	1,280,000.00	1,280,000.00	0.00	1,280,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	0.00	1,250,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	3,690,000.00	3,690,000.00	0.00	3,690,000.00	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			44,420,000.00	44,420,000.00	0.00	44,420,000.00	0.00	0.0%
TOTAL, REVENUES			44,751,000.00	44,751,000.00	0.00	44,751,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	19,430,000.00	19,430,000.00	0.00	19,430,000.00	0.00	0.0%
Other Debt Service - Principal		7439	29,120,000.00	29,120,000.00	0.00	29,120,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,550,000.00	48,550,000.00	0.00	48,550,000.00	0.00	0.0%
TOTAL, EXPENDITURES			48,550,000.00	48,550,000.00	0.00	48,550,000.00		
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%

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 OUT								
To: General Fund		7614	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%
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		

ENTERPRISE FUNDS

Enterprise Funds Definition

Enterprise Funds, as outlined in the California Department of Education’s Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services.

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	(16.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(16.00)	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	2,449.95	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	238.21	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	380.38	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	(500.61)	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	2,567.93	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(2,583.93)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(2,583.93)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,751.59	5,751.59		5,751.59	0.00	0.0%
b) Audit Adjustments		9793	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)
c) As of July 1 - Audited (F1a + F1b)			5,751.59	5,751.59		5,751.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,751.59	5,751.59		5,751.59		
2) Ending Net Position, June 30 (E + F1e)			5,751.59	5,751.59		5,751.59		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	5,754.59	5,754.59		5,754.59		
c) Unrestricted Net Position		9790	(3.00)	(3.00)		(3.00)		
FEDERAL REVENUE								
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%
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								
Child Nutrition Programs		8520	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								
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	(16.00)	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(16.00)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(16.00)	0.00		
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	0.00	0.00	2,253.94	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	196.01	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	2,449.95	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	189.21	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	12.25	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)
Workers' Compensation		3601-3602	0.00	0.00	36.75	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	238.21	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%
Food		4700	0.00	0.00	380.38	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	380.38	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(500.61)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	(500.61)	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	2,567.93	0.00		
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%

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)
(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		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,754.59
Total, Restricted Net Position		5,754.59

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	15,068,840.00	15,068,840.00	3,593,982.31	15,068,840.00	0.00	0.0%
5) TOTAL, REVENUES			15,068,840.00	15,068,840.00	3,593,982.31	15,068,840.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	409,077.93	409,077.93	118,940.80	409,077.93	0.00	0.0%
3) Employee Benefits		3000-3999	279,761.96	279,761.96	84,717.29	279,761.96	0.00	0.0%
4) Books and Supplies		4000-4999	48,000.00	48,000.00	92.20	49,000.00	(1,000.00)	-2.1%
5) Services and Other Operating Expenses		5000-5999	14,332,000.00	14,332,000.00	6,076,212.09	13,999,158.00	332,842.00	2.3%
6) Depreciation and Amortization		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			15,068,839.89	15,068,839.89	6,279,962.38	14,736,997.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)								
			.11	.11	(2,685,980.07)	331,842.11		
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		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)								
			.11	.11	(2,685,980.07)	331,842.11		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,847,527.81	12,847,527.81		12,847,527.81	0.00	0.0%
b) Audit Adjustments		9793	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)
c) As of July 1 - Audited (F1a + F1b)			12,847,527.81	12,847,527.81		12,847,527.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,847,527.81	12,847,527.81		12,847,527.81		
2) Ending Net Position, June 30 (E + F1e)			12,847,527.92	12,847,527.92		13,179,369.92		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,847,527.92	12,847,527.92		13,179,369.92		
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	30,000.00	30,000.00	309.13	30,000.00	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								
In-District Premiums/Contributions		8674	15,038,840.00	15,038,840.00	3,593,673.18	15,038,840.00	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	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			15,068,840.00	15,068,840.00	3,593,982.31	15,068,840.00	0.00	0.0%
TOTAL, REVENUES			15,068,840.00	15,068,840.00	3,593,982.31	15,068,840.00		
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	197,556.27	197,556.27	59,726.84	197,556.27	0.00	0.0%
Clerical, Technical and Office Salaries		2400	211,521.66	211,521.66	59,213.96	211,521.66	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			409,077.93	409,077.93	118,940.80	409,077.93	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	103,436.03	103,436.03	29,375.77	103,436.03	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,725.57	29,725.57	7,379.21	29,725.57	0.00	0.0%
Health and Welfare Benefits		3401-3402	110,729.84	110,729.84	38,107.14	110,729.84	0.00	0.0%
Unemployment Insurance		3501-3502	1,941.88	1,941.88	435.81	1,941.88	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)
Workers' Compensation		3601-3602	6,136.16	6,136.16	1,327.96	6,136.16	0.00	0.0%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	7,994.56	27,468.00	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	324.48	324.48	96.84	324.48	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			279,761.96	279,761.96	84,717.29	279,761.96	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	46,000.00	46,000.00	92.20	47,000.00	(1,000.00)	-2.2%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			48,000.00	48,000.00	92.20	49,000.00	(1,000.00)	-2.1%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	9,840.34	37,000.00	(37,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	14,330,000.00	14,330,000.00	6,066,371.75	13,954,358.00	375,642.00	2.6%
Communications		5900	0.00	0.00	0.00	5,800.00	(5,800.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,332,000.00	14,332,000.00	6,076,212.09	13,999,158.00	332,842.00	2.3%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,068,839.89	15,068,839.89	6,279,962.38	14,736,997.89		
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%

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)
(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		

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)	36,106.92	36,106.92	34,348.58	37,209.81	1,102.89	3.0%
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)	210.14	210.14	210.14	210.14	0.00	0.0%
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	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	36,317.06	36,317.06	34,558.72	37,419.95	1,102.89	3.0%
5. District Funded County Program ADA						
a. County Community Schools	83.72	83.72	92.10	92.10	8.38	10.0%
b. Special Education-Special Day Class	19.78	19.78	21.65	21.65	1.87	9.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	103.50	103.50	113.75	113.75	10.25	10.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,420.56	36,420.56	34,672.47	37,533.70	1,113.14	3.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	1,539.67	1,539.67	1,447.25	1,447.25	(92.42)	-6.0%
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	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	1,539.67	1,539.67	1,447.25	1,447.25	(92.42)	-6.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program 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)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,539.67	1,539.67	1,447.25	1,447.25	(92.42)	-6.0%

Sacramento City Unified School District 2022-23 First Interim Cash Flow Projections

2022-23 Cash Flow Projection																		
2022-23	Object	2022-23 Beginning Balance	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	159,402,380	159,402,380	151,149,287	162,149,501	176,664,240	184,584,003	183,862,848	227,942,826	251,337,005	214,419,895	194,487,331	238,824,658	218,460,985			\$ -	\$ -
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		11,354,582	13,975,697	51,604,339	25,187,848	23,761,745	49,555,995	23,761,745	23,411,954	49,206,204	23,411,954	23,411,954	49,206,204			\$ 367,850,221	\$ 367,850,221
Property Taxes	8020-8079		-	(20)	-	-	432,356	19,873,166	54,560,261	2,951,990	3,189,269	47,554,368	796,849	927,778			\$ 130,286,118	\$ 130,286,118
Miscellaneous Funds	8080-8099		-	-	571	-	(876,507)	(936,895)	(335,078)	854	(1,685,239)	(588,759)	269,022	(2,614,311)	(7,073,347)		\$ (13,839,687)	\$ (13,839,687)
Federal Revenues	8100-8299		10,060,167	(84,026)	1,140,396	10,314,916	1,862,556	13,994,265	5,326,883	1,577,854	4,152,065	13,522,897	2,239,344	45,491,952	57,168,560		\$ 166,767,829	\$ 166,767,829
Other State Revenues	8300-8599		13,871,833	4,159,025	7,402,938	5,707,108	36,149,148	27,821,499	3,056,858	6,903,022	3,790,940	32,844,126	23,857,952	1,011,240	5,987,964	25,304,318	\$ 197,867,970	\$ 197,867,970
Other Local Revenues	8600-8799		1,813,126	308,293	498,499	259,414	(68,934)	(52,741)	367,944	116,051	123,287	1,234,151	159,673	173,056	3,423,226		\$ 8,355,045	\$ 8,355,045
Interfund Transfers In	8910-8929		-	-	-	-	-	-	240,773	-	-	-	-	408,508	561,826		\$ 1,225,524	\$ 1,225,524
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
TOTAL RECEIPTS			37,099,708	18,358,969	60,646,743	41,469,286	61,260,365	110,255,290	86,979,385	34,961,726	58,776,526	117,993,154	50,734,894	94,604,427	60,068,229	25,304,318	858,513,020	858,513,020
C. DISBURSEMENTS																		
Certified Salaries	1000-1999		1,622,436	3,776,341	20,806,927	21,300,570	24,379,662	22,359,127	21,948,993	21,943,546	22,584,698	22,246,419	20,502,376	31,525,030	7,083,391		\$ 242,079,517	\$ 242,079,517
Classified Salaries	2000-2999		2,933,060	4,511,700	5,785,133	5,594,171	5,334,359	5,600,202	5,483,876	5,291,862	5,996,716	5,351,407	6,585,855	10,827,619	3,071,220		\$ 72,367,181	\$ 72,367,181
Employee Benefits	3000-3999		2,851,406	4,363,348	15,692,917	15,582,343	18,152,086	17,587,362	17,611,383	17,779,453	18,001,685	17,829,412	16,819,528	19,549,580	7,582,205	25,304,318	\$ 214,707,025	\$ 214,707,025
Books and Supplies	4000-4999		52,399	343,208	746,346	1,167,084	1,264,525	1,926,418	3,435,266	2,455,376	1,885,287	3,920,019	3,687,130	6,080,970	31,756,064		\$ 59,600,093	\$ 59,600,093
Services	5000-5999		1,329,095	1,739,156	7,647,591	6,677,727	7,833,146	12,567,481	9,576,824	8,707,383	14,362,096	9,291,532	10,164,954	23,451,220	39,846,195		\$ 153,194,400	\$ 153,194,400
Capital Outlay	6000-6599		130,295	649,229	1,866,543	5,213,134	311,345	2,078,154	2,079,989	1,598,016	2,618,940	904,702	3,457,219	3,939,227	11,766,463		\$ 36,613,256	\$ 36,613,256
Other Outgo	7000-7499		66,459	66,448	115,523	120,899	(25,099)	(25,099)	(25,099)	(25,099)	(25,099)	(25,099)	(25,099)	(25,099)	0		\$ 168,535	\$ 168,535
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
TOTAL DISBURSEMENTS			8,985,151	15,449,430	52,660,980	55,655,927	58,130,024	62,093,645	60,111,231	57,750,536	65,424,323	59,518,392	61,191,963	95,348,547	101,105,539	25,304,318	778,730,007	778,730,007
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199	(1,272,624)	(45,707)	(38,456)	37,051	7,831	4,501	4,501	(290,314)	(436,520)	-	(570,343)	-	54,832	-		\$ (1,272,624)	
Accounts Receivable	9200-9299	66,869,551	7,914,974	12,334,613	8,941,007	25,544,452	(984,297)	(1,508,543)	(1,108,103)	245,020	(15,552)	(456,018)	1,129,733	14,408,393	-		\$ 66,445,679	
Due From Other Funds	9310	2,927,202	2,927,202	-	-	-	(361,148)	(361,148)	99,712	(460,860)	(373)	-	-	1,083,817	-		\$ 2,927,202	
Stores	9320	105,262	-	358	279	21	8,087	3,626	17,277	3,594	3,626	3,616	(50)	64,827	-		\$ 105,262	
Prepaid Expenditures	9330	16,100	16,100	-	-	-	-	-	-	-	-	-	-	-	-		\$ 16,100	
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	
SUBTOTAL ASSETS		68,645,491	10,812,569	12,296,515	8,978,336	25,552,305	(1,332,858)	(1,861,564)	(1,281,428)	(648,766)	(12,298)	(1,022,746)	1,129,683	15,611,870	-	-	68,221,619	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(102,304,418)	(31,761,090)	(4,205,838)	(2,449,361)	(3,398,246)	(2,518,638)	(2,220,103)	(2,192,548)	(13,479,534)	(13,272,469)	(13,114,690)	(11,036,288)	(2,655,615)	-		\$ (102,304,418)	
Due To Other Funds	9610	(2,388,789)	(2,388,789)	-	-	-	-	-	-	-	-	-	-	-	-		\$ (2,388,789)	
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	
Unearned Revenues	9650	(13,077,997)	(13,030,342)	-	-	(47,654)	-	-	-	-	-	-	-	-	-		\$ (13,077,997)	
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	
SUBTOTAL LIABILITIES		(117,771,203)	(47,180,220)	(4,205,838)	(2,449,361)	(3,445,900)	(2,518,638)	(2,220,103)	(2,192,548)	(13,479,534)	(13,272,469)	(13,114,690)	(11,036,288)	(2,655,615)	-	-	(117,771,203)	
Nonoperating																		
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	
TOTAL BALANCE SHEET ITEMS		(49,125,712)	(36,367,651)	8,090,677	6,528,976	22,106,405	(3,851,496)	(4,081,667)	(3,473,975)	(14,128,300)	(13,284,767)	(14,137,435)	(9,906,605)	12,956,255	-	-	(49,549,584)	
E. NET INCREASE/DECREASE B - C + D		(49,125,712)	(8,253,094)	11,000,215	14,514,738	7,919,764	(721,155)	44,079,978	23,394,179	(36,917,110)	(19,932,564)	44,337,327	(20,363,673)	12,212,135	(41,037,310)	-	30,233,429	\$ 79,783,013
F. ENDING CASH (A + E)			151,149,287	162,149,501	176,664,240	184,584,003	183,862,848	227,942,826	251,337,005	214,419,895	194,487,331	238,824,658	218,460,985	230,673,120				
G. Ending Cash, Plus Cash Accruals and Adjustments			-	-	-	-	-	-	-	-	-	-	-	-	-		\$ 189,635,809	

Sacramento City Unified School District 2022-23 First Interim Cash Flow Projections

2023-24 Cash Flow Projection																			
2023-24	Object	2023-24 Beginning Balance	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	Accrual Projected	Adjustments	Total Projected	Budget	
A. BEGINNING CASH	9110	230,673,120	230,673,120	186,772,027	195,319,169	233,161,349	227,742,099	206,288,142	239,189,456	272,586,140	247,891,261	247,221,517	275,279,692	257,642,127			\$ -	\$ -	
B. RECEIPTS																			
LCFF Revenue Sources																			
Principal Apportionment	8010-8019		13,653,080	13,653,080	51,059,966	24,575,544	24,575,544	51,059,966	24,575,544	24,575,544	51,059,966	24,575,544	24,575,544	51,059,966					
Property Taxes	8020-8079		-	-	-	424,886	424,886	19,529,783	53,617,529	2,900,983	3,134,162	46,732,689	783,179	911,728			\$ 378,999,291	\$ 378,999,291	
Miscellaneous Funds	8080-8099		-	1,486	(1,934,993)	(2,229,797)	(876,507)	(936,895)	(335,078)	854	(1,685,239)	(588,759)	269,022	(2,614,311)	(2,909,472)		\$ (13,839,687)	\$ (13,839,687)	
Federal Revenues	8100-8299		447,522	3,091,038	9,657,946	574,696	718,653	7,236,785	2,579,969	565,688	1,948,762	6,983,528	921,094	24,159,880	30,715,557		\$ 89,601,116	\$ 89,601,116	
Other State Revenues	8300-8599		3,880,446	2,963,896	7,424,451	3,324,490	7,544,431	11,337,352	5,173,864	2,593,524	5,499,757	6,077,178	11,051,281	4,960,308	16,011,810	\$ 25,304,318	\$ 113,147,108	\$ 113,147,108	
Other Local Revenues	8600-8799		522,302	143,958	200,580	279,131	139,821	155,574	564,815	319,774	326,813	1,407,459	362,209	375,228	3,330,107		\$ 8,127,772	\$ 8,127,772	
Interfund Transfers In	8910-8929		-	-	-	-	-	-	240,773	-	-	-	-	408,508	561,826		\$ 1,225,524	\$ 1,225,524	
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	
Undefined Objects																	\$ -	\$ -	
TOTAL RECEIPTS			18,503,351	19,853,458	66,407,950	26,524,063	32,526,828	88,382,565	86,417,415	30,956,368	60,284,222	85,202,057	37,962,329	79,261,308	47,709,830	25,304,318	705,296,063	705,296,063	
C. DISBURSEMENTS																			
Certificated Salaries	1000-1999		1,720,464	4,487,063	21,223,697	22,021,220	24,331,423	22,297,890	21,885,117	21,879,636	22,524,912	22,184,457	20,429,195	31,522,757	7,495,530		\$ 244,003,361	\$ 244,003,361	
Classified Salaries	2000-2999		2,888,182	4,063,815	5,412,888	5,570,397	5,478,193	5,745,168	5,628,347	5,435,515	6,143,371	5,495,314	6,735,018	10,994,846	3,230,435		\$ 72,821,488	\$ 72,821,488	
Employee Benefits	3000-3999		3,044,212	4,656,033	17,559,254	17,684,537	18,109,032	17,531,675	17,556,234	17,728,063	17,955,267	17,779,140	17,195,788	19,986,912	8,109,337	\$ 25,304,318	\$ 220,199,802	\$ 220,199,802	
Books and Supplies	4000-4999		86,415	1,059,702	1,961,561	869,359	877,596	754,366	1,606,861	1,053,226	721,127	1,880,744	1,749,163	3,101,676	17,942,083		\$ 33,673,878	\$ 33,673,878	
Services	5000-5999		666,136	3,292,809	4,162,661	6,671,194	5,233,887	8,584,749	6,468,025	5,852,653	9,854,940	6,266,101	6,884,292	16,288,031	28,202,300		\$ 108,427,778	\$ 108,427,778	
Capital Outlay	6000-6599		181,614	629,211	314,679	134,742	79,028	402,086	402,422	314,294	500,968	817,523	654,246	742,380	2,151,477		\$ 6,694,669	\$ 6,694,669	
Other Outgo	7000-7499		(24,381)	(24,381)	(24,381)	(24,381)	(24,381)	(24,381)	(24,381)	(24,381)	(24,381)	(24,381)	(24,381)	(24,381)			\$ (292,573)	\$ (292,573)	
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
TOTAL DISBURSEMENTS			8,562,642	18,164,253	50,610,359	52,927,067	54,084,778	55,291,554	53,522,624	52,239,005	57,686,204	53,768,898	53,623,320	82,612,220	67,131,162	25,304,318	685,528,403	685,528,403	
D. BALANCE SHEET ITEMS																			
Assets and Deferred Outflows																			
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Accounts Receivable	9200-9299		60,068,229	9,562,510	13,967,669	22,975,024	21,469,514	882,761	43,299	684,514	220,099	(13,970)	(409,636)	1,014,828	(8,196,034)	(2,132,350)	\$ 60,068,229	\$ 60,068,229	
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
SUBTOTAL ASSETS		60,068,229	9,562,510	13,967,669	22,975,024	21,469,514	882,761	43,299	684,514	220,099	(13,970)	(409,636)	1,014,828	(8,196,034)	(2,132,350)		60,068,229	60,068,229	
Liabilities and Deferred Inflows																			
Accounts Payable	9500-9599		(101,105,539)	(63,404,313)	(7,109,732)	(930,436)	(485,759)	(778,769)	(232,997)	(182,622)	(3,632,341)	(3,253,792)	(2,965,347)	(2,991,402)	(15,138,029)		\$ (101,105,539)	\$ (101,105,539)	
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
SUBTOTAL LIABILITIES		(101,105,539)	(63,404,313)	(7,109,732)	(930,436)	(485,759)	(778,769)	(232,997)	(182,622)	(3,632,341)	(3,253,792)	(2,965,347)	(2,991,402)	(15,138,029)			(101,105,539)	(101,105,539)	
Nonoperating																			
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -	
TOTAL BALANCE SHEET ITEMS		(41,037,310)	(53,841,802)	6,857,937	22,044,588	20,983,755	103,992	(189,698)	501,892	(3,412,242)	(3,267,762)	(3,374,983)	(1,976,575)	(23,334,063)	(2,132,350)		(41,037,310)	(41,037,310)	
E. NET INCREASE/DECREASE B - C + D		(41,037,310)	(43,901,093)	8,547,142	37,842,180	(5,419,249)	(21,453,957)	32,901,314	33,396,684	(24,694,879)	(669,744)	28,058,175	(17,637,566)	(26,684,975)	(21,553,682)		(21,269,650)	\$ 19,767,660	
F. ENDING CASH (A + E)			186,772,027	195,319,169	233,161,349	227,742,099	206,288,142	239,189,456	272,586,140	247,891,261	247,221,517	275,279,692	257,642,127	230,957,151					
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ 209,403,469		

Sacramento City Unified School District 2022-23 First Interim Cash Flow Projections

2024-25 Cash Flow Projection																		
2024-25	Object	2024-25 Beginning Balance	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	230,957,151	230,957,151	202,912,863	204,660,151	224,463,800	205,780,221	182,796,759	211,680,693	242,867,047	218,397,146	217,321,960	242,316,049	224,553,850			\$ -	\$ -
B. RECEIPTS																		
LCF Revenue Sources																		
Principal Apportionment	8010-8019		13,880,027	13,880,027	51,584,597	24,984,049	24,984,049	51,584,597	24,984,049	24,984,049	51,584,597	24,984,049	24,984,049	51,584,597	-		\$ 384,002,736	\$ 384,002,736
Property Taxes	8020-8079		-	-	-	-	424,886	19,529,783	53,617,529	2,900,983	3,134,162	46,732,689	783,179	911,728	-		\$ 128,034,939	\$ 128,034,939
Miscellaneous Funds	8080-8099		-	1,486	(1,934,993)	(2,229,797)	(876,507)	(936,895)	(335,078)	854	(1,685,239)	(588,759)	269,022	(2,614,311)	(2,909,472)		\$ (13,839,687)	\$ (13,839,687)
Federal Revenues	8100-8299		231,491	1,598,907	4,995,784	297,274	371,739	3,743,385	1,334,545	292,615	1,008,040	3,612,382	476,456	12,497,226	15,888,293		\$ 46,348,136	\$ 46,348,136
Other State Revenues	8300-8599		3,880,446	2,963,896	7,424,451	3,324,490	7,544,431	11,337,352	5,173,864	2,593,524	5,499,757	6,077,178	11,051,281	4,960,308	16,011,810	25,304,318	\$ 113,147,108	\$ 113,147,108
Other Local Revenues	8600-8799		522,302	143,958	200,580	279,131	139,821	155,574	564,815	319,774	326,813	1,407,459	362,209	375,228	3,330,107		\$ 8,127,772	\$ 8,127,772
Interfund Transfers In	8910-8929		-	-	-	-	-	-	240,773	-	-	-	-	408,508	561,826		\$ 1,225,524	\$ 1,225,524
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Undefined Objects																	\$ -	\$ -
TOTAL RECEIPTS			18,514,267	18,588,274	62,270,418	26,655,146	32,588,419	85,413,796	85,580,497	31,091,799	59,868,131	82,239,416	37,926,196	68,123,284	32,882,566	25,304,318	667,046,528	667,046,528
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,803,680	4,704,097	22,250,262	23,086,361	25,508,306	23,376,413	22,943,675	22,937,928	23,614,416	23,257,493	21,417,331	33,047,476	7,473,778		\$ 255,421,217	\$ 255,421,217
Classified Salaries	2000-2999		2,995,215	4,214,416	5,613,484	5,776,829	5,681,209	5,958,077	5,836,927	5,636,949	6,371,037	5,698,964	6,984,610	11,402,302	3,198,599		\$ 75,368,619	\$ 75,368,619
Employee Benefits	3000-3999		3,048,206	4,662,142	17,582,291	17,707,738	18,132,790	17,554,676	17,579,266	17,751,321	17,978,823	17,802,466	17,218,348	20,013,134	9,218,954	25,304,318	\$ 221,554,473	\$ 221,554,473
Books and Supplies	4000-4999		87,105	1,068,173	1,977,242	876,309	884,611	1,619,706	1,061,645	736,972	1,895,779	1,763,146	3,126,471	18,085,515	-		\$ 33,943,073	\$ 33,943,073
Services	5000-5999		679,584	3,359,282	4,246,693	6,805,867	5,339,544	8,758,051	6,598,597	5,970,802	10,053,884	6,392,596	7,023,266	16,616,841	28,771,626		\$ 110,616,633	\$ 110,616,633
Capital Outlay	6000-6599		57,277	198,438	99,242	42,494	24,924	126,808	126,914	157,992	59,121	206,333	234,129	678,524	-		\$ 2,111,336	\$ 2,111,336
Other Outgo	7000-7499		(140,833)	(140,833)	(140,833)	(140,833)	(140,833)	(140,833)	(140,833)	(140,833)	(140,833)	(140,833)	(140,833)	(140,833)			\$ (1,689,993)	\$ (1,689,993)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
TOTAL DISBURSEMENTS			8,530,234	18,065,715	51,628,382	54,154,766	55,430,551	56,393,590	54,564,252	53,316,933	58,772,293	54,965,606	54,472,202	84,299,520	67,426,995	25,304,318	697,325,358	697,325,358
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Accounts Receivable	9200-9299		45,577,480	4,070,315	5,945,385	9,779,396	9,138,570	375,750	18,431	291,366	167,002	(10,600)	(310,817)	770,012	(6,218,837)	21,561,507	\$ 45,577,480	\$ -
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Undefined Objects																	\$ -	\$ -
SUBTOTAL ASSETS			45,577,480	4,070,315	5,945,385	9,779,396	9,138,570	375,750	18,431	291,366	167,002	(10,600)	(310,817)	770,012	(6,218,837)	21,561,507	45,577,480	\$ -
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599		(67,131,162)	(42,098,635)	(4,720,657)	(617,783)	(322,530)	(517,080)	(154,704)	(121,255)	(2,411,770)	(2,160,424)	(1,968,905)	(1,986,205)	(10,051,215)		\$ (67,131,162)	\$ -
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
Undefined Objects																	\$ -	\$ -
SUBTOTAL LIABILITIES			(67,131,162)	(42,098,635)	(4,720,657)	(617,783)	(322,530)	(517,080)	(154,704)	(121,255)	(2,411,770)	(2,160,424)	(1,968,905)	(1,986,205)	(10,051,215)	-	(67,131,162)	\$ -
Nonoperating																		
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -
TOTAL BALANCE SHEET ITEMS			(21,553,682)	(38,028,320)	1,224,728	9,161,613	8,816,041	(141,330)	(136,273)	170,110	(2,244,767)	(2,171,024)	(1,216,192)	(16,270,052)	21,561,507	-	(21,553,682)	\$ -
E. NET INCREASE/DECREASE B - C + D			(21,553,682)	(28,044,288)	1,747,287	19,803,650	(18,683,579)	(22,983,462)	28,883,933	31,186,355	(24,469,901)	(1,075,186)	24,994,089	(17,762,199)	(32,446,288)	(12,982,923)	(51,832,512)	\$ (30,278,830)
F. ENDING CASH (A + E)			202,912,863	204,660,151	224,463,800	205,780,221	182,796,759	211,680,693	242,867,047	218,397,146	217,321,960	242,316,049	224,553,850	192,107,562			\$ 179,124,639	\$ -
G. Ending Cash, Plus Cash Accruals and Adjustments																		



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.3

Meeting Date: December 15, 2022

Subject: Independent Audit Report for the Fiscal Year Ended June 30, 2022,
Submitted by Crowe 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, 2022, submitted by Crowe 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 LLP to conduct this annual audit of district records.

Crowe LLP has completed the audit for the 2021-22 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: None.

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, 2022, Submitted by Crowe LLP

Estimated Time: 10 Minutes
Submitted by: Rose F. Ramos, Chief Business & Operations Officer
Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2022

Submitted by Crowe LLP

December 15, 2022



I. OVERVIEW/HISTORY:

Per Education Code section 41020, each year districts are required to conduct an annual audit of funds under the jurisdiction of the Governing Board by December 15.

The firm of Crowe LLP audited the financial statements of the district for the year ended June 30, 2022. 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.

Staff and Crowe LLP will present the 2021-22 audit report at tonight's December 15, 2022 Board Meeting.

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.

III. BUDGET:

The cost of the annual audit for the year ending June 30, 2022 was \$139,000. This is a General Fund expenditure.

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2022

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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, 2022

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2022

CONTENTS

INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
STATEMENT OF NET POSITION	15
STATEMENT OF ACTIVITIES	16
FUND FINANCIAL STATEMENTS:	
BALANCE SHEET - GOVERNMENTAL FUNDS.....	17
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET - TO THE STATEMENT OF NET POSITION	18
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS	19
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES.....	20
STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS	22
STATEMENT OF CHANGE IN NET POSITION - PROPRIETARY FUNDS	23
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS	24
STATEMENT OF FIDUCIARY NET POSITION - TRUST FUND	25
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION - TRUST FUND	26
NOTES TO FINANCIAL STATEMENTS	27
REQUIRED SUPPLEMENTARY INFORMATION:	
GENERAL FUND BUDGETARY COMPARISON SCHEDULE	61
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS.....	62
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - OPEB.....	63
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY.	64
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS	66
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION	68

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2022

CONTENTS

SUPPLEMENTARY INFORMATION:

COMBINING BALANCE SHEET - ALL NON-MAJOR FUNDS.....	69
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - ALL NON-MAJOR FUNDS.....	70
ORGANIZATION.....	71
SCHEDULE OF AVERAGE DAILY ATTENDANCE.....	72
SCHEDULE OF INSTRUCTIONAL TIME.....	73
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS.....	74
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS.....	78
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS - UNAUDITED.....	79
SCHEDULE OF CHARTER SCHOOLS.....	80
SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES.....	81
NOTES TO SUPPLEMENTARY INFORMATION.....	82
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS.....	83
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 <i>GOVERNMENT AUDITING STANDARDS</i>	86
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE FIRST 5 SACRAMENTO COUNTY PROGRAM.....	88
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE.....	90
FINDINGS AND RECOMMENDATIONS:	
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS.....	93
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS.....	103

INDEPENDENT AUDITOR'S REPORT

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sacramento City Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sacramento City Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sacramento City Unified School District, as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sacramento City Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

(Continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sacramento City Unified School District 's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Sacramento City Unified School District 's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sacramento City Unified School District 's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 General Fund Budgetary Comparison Schedule, the Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of The District's Contributions - OPEB, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 61 to 67 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

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 expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited", was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2022 on our consideration of the 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 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 Sacramento City Unified School District 's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sacramento City Unified School District 's internal control over financial reporting and compliance.


Crowe LLP

Sacramento, California
December 9, 2022

Management’s Discussion and Analysis

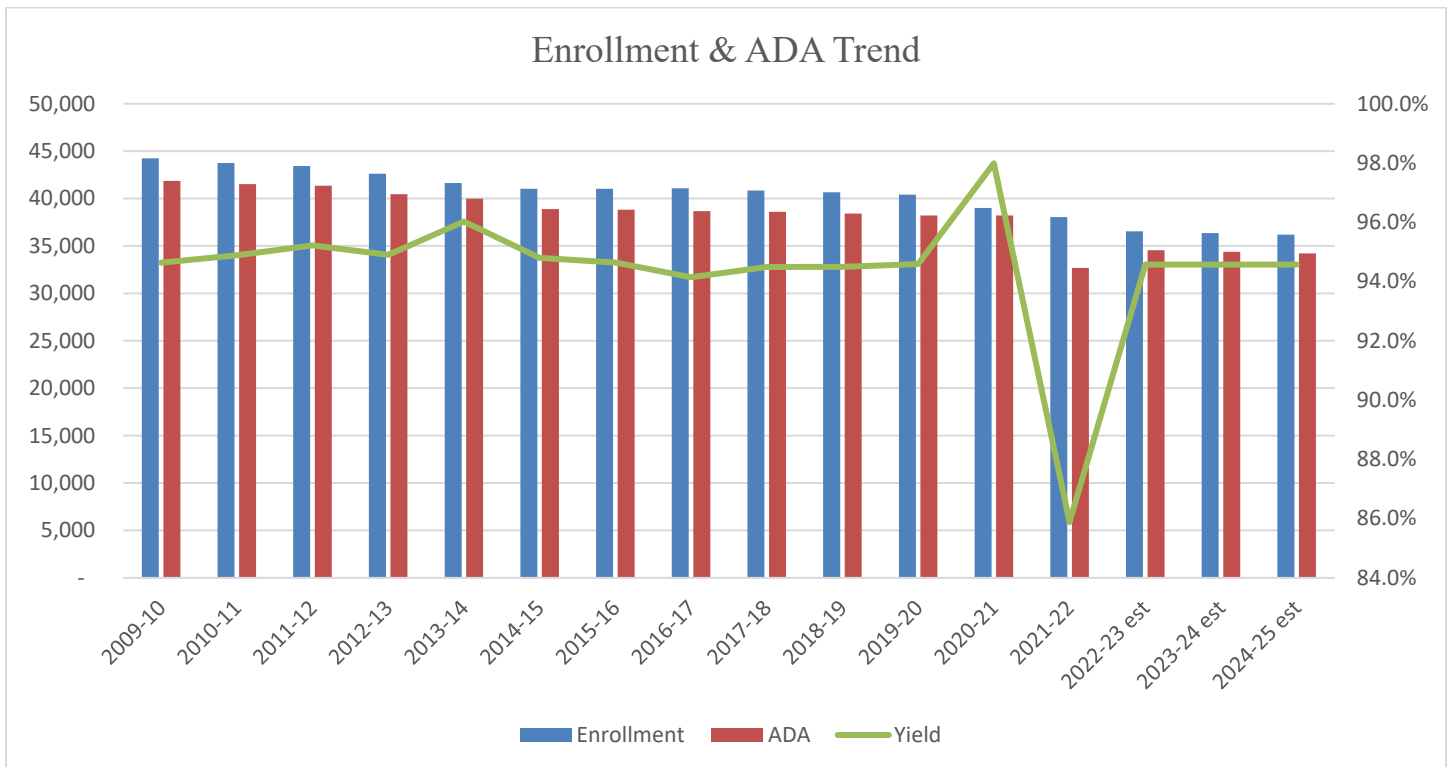
The Management’s Discussion and Analysis (MD&A) Section of the audit report is District management’s overall view of the District’s financial condition and provides an opportunity to discuss important fiscal issues with the Board and the public. The MD&A is an element of the reporting model adopted by 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 Sacramento County Office of Education, although the District has attained “fiscal accountability” status under California Education Code.

For fiscal year 2021-22, the District operated forty-two elementary schools (grades K-6), seven elementary/middle schools (grades K-8), six middle schools (grades 7-8), two middle/high schools (grades 7-12), seven high schools (grades 9-12), three alternative schools, two special education centers, two adult education centers, fifteen charter schools (including five district operated charter schools), and forty-eight preschool classrooms.

The graph below shows the District’s enrollment trend, net of charter school enrollment. The District’s enrollment and average daily attendance (ADA) continue to decline year over year. The District is funded based on its ADA, which is tracked daily with staff following up on areas of concern. The District averages approximately 94.5% ADA to enrollment. For the 2021-22 year, state education code allowed school districts to utilize the 2019-20 ADA yield to mitigate the decline in attendance rates as a result of the COVID-19 pandemic.



COVID-19 Impacts

The ongoing COVID-19 pandemic continued to have impacts throughout the 2021-22 fiscal year. This included a significant decline in attendance rates for students as well as staff. Additionally, the pandemic required continued negotiations and bargaining agreements regarding employee safety, work conditions, additional duties and compensation, increases in COVID related sick leave and more. The district also experienced a decline in enrollment from 2020-21 to 2021-22, decreasing from 39,003 to 38,043, or 2.5% decline compared to the district's historical average of .5%. The district has continued to utilize one-time COVID related funding to mitigate the financial and programmatic impacts described above.

Governance

The District is governed by a Board of Education consisting of seven members and one non-voting 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, beginning in 2008, Board member elections are no longer held district-wide but instead are held among voters who reside in each of seven trustee areas.

Strategic Plan and Guiding Principle

The District's *Strategic Plan 2016-2021* makes a commitment to provide every student with access to opportunities for success. It functions like a blueprint, outlining a vision for our schools in the future and providing the steps necessary to attain the vision. The Strategic Plan also guides the District's Local Control and Accountability Plan, pairing actions with resources.

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 Vision:

Every student is a responsible, productive citizen in a diverse and competitive world.

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 well-rounded 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. Consistently serve students, families, staff and community with efficient and effective programs, practices, policies and procedures at every point of contact across the district.

In addition to the Strategic Plan, the District's Equity, Access, and Social Justice Guiding Principle – All students are given an equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options – guides decision making and resource allocation.

Overview of the Financial Statements

This annual report consists of five parts: (1) management's discussion and analysis (this section); (2) the financial statements; (3) required supplementary information; (4) other supplementary information and (5) findings and recommendations.

The remainder of the MD&A highlights the structure and contents of each of the statements.

The financial statements include two kinds of statements that present different views of the District: district-wide financial statements and fund financial statements. The financial statements also include notes that explain some of the information in the statements and provide more detail.

The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial position. The Statement of Net Position includes all of the District's assets and liabilities and deferred outflows and inflows of resources. All current year revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid. 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 the 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.

These two financial statements start on page 15.

The remaining statements are fund financial statements that report on the District's operations in more detail than the district-wide statements. These statements begin on page 17.

District-wide Financial Condition

The Statement of Net Position is a district-wide financial statement that reports all that the District owns (assets) and owes (liabilities). The District displays 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 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:

	June 30, 2022	June 30, 2021	Variance	% Diff
Capital Assets	\$626,455,604	\$644,996,247	(\$18,540,643)	-3%
Other Assets	497,220,439	374,139,484	123,080,955	33%
Total Assets	1,123,676,043	1,019,135,731	104,540,312	10%
Deferred Outflows of Resources	157,772,361	194,852,094	(37,079,733)	-19%
Current and Other Liabilities	186,148,504	119,959,555	66,188,949	55%
Long-Term Liabilities	1,150,304,688	1,380,986,742	(230,682,054)	-17%
Total Liabilities	1,336,453,192	1,500,946,297	(164,493,105)	-11%
Deferred Inflows of Resources	562,512,156	448,594,060	113,918,096	25%
Net Investment in Capital Assets (net of related debt)	167,912,958	155,836,813	12,076,145	8%
Restricted Net Position	134,049,206	109,386,515	24,662,691	18%
Unrestricted Net Position	(919,479,108)	(1,000,775,860)	81,296,752	8%
Total Net Position	(\$617,516,944)	(\$735,552,532)	\$118,035,588	16%

At the end of fiscal year 2021-22, the District had a total value of \$1,323,124,465 in capital assets. Capital assets include land, buildings, site improvements, equipment and work in progress. Total accumulated depreciation amounted to \$696,668,861. Net capital assets totaled \$626,455,604, a decrease of \$18,540,643 from prior year. Current and other liabilities include accounts payable, unpaid self-insurance claims and unearned revenue. The District ended the year with a total of \$1,336,453,192 in outstanding obligations, which was a decrease of \$164,493,105 over the prior year. The primary reason for the decrease in liabilities was a decrease of \$263,218,000 in net pension liability.

District-wide Financial Condition (Continued)

The Statement of Activities is a district-wide 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:

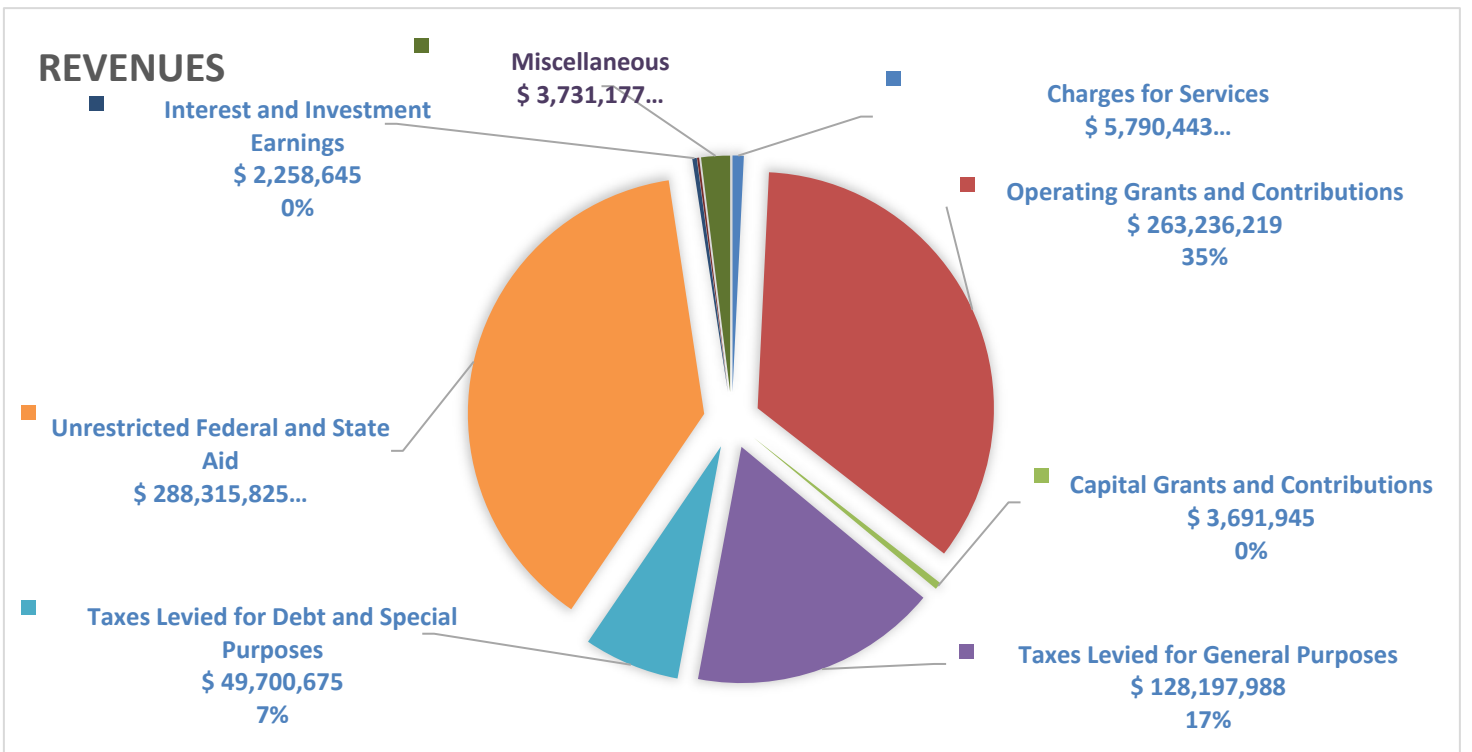
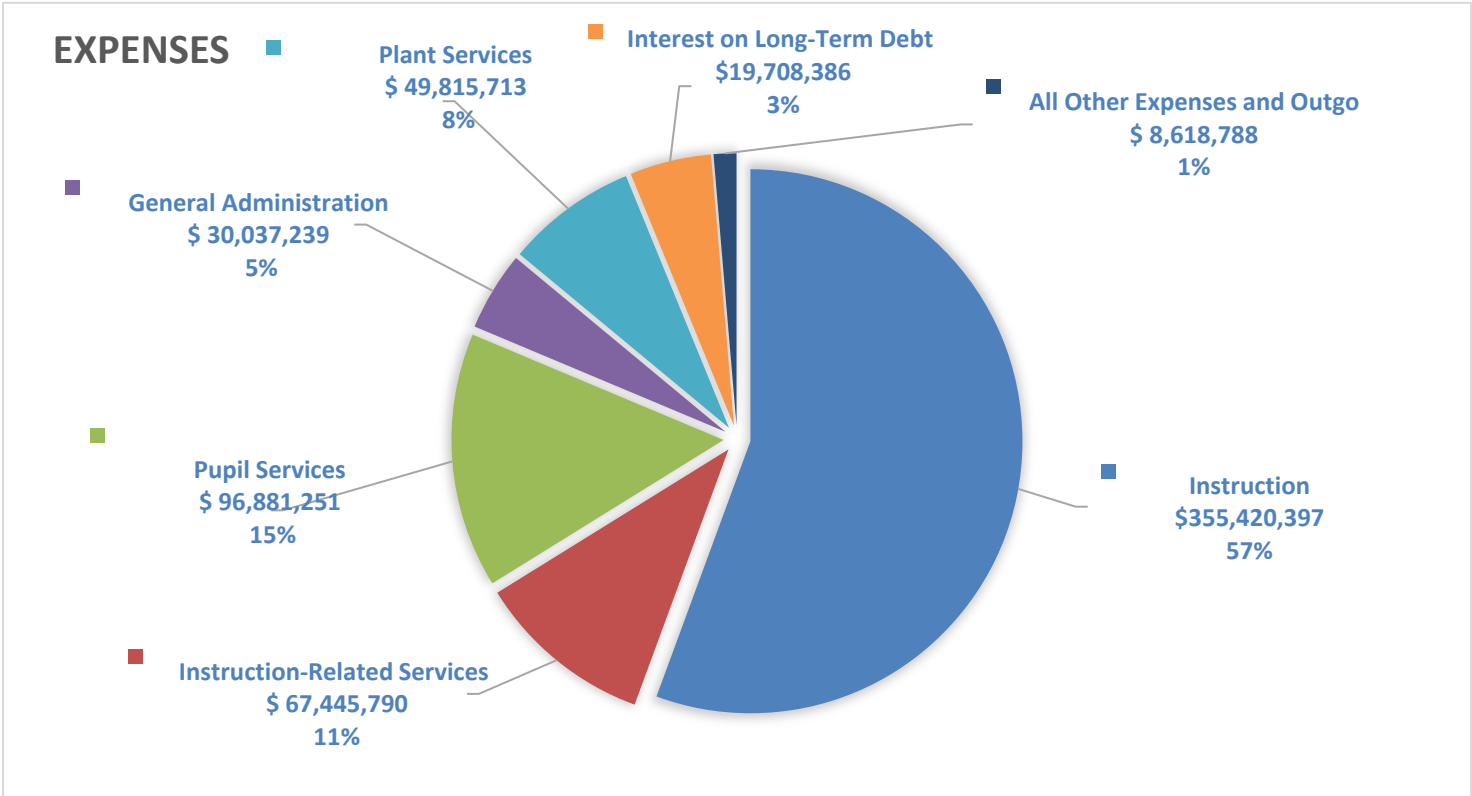
	June 30, 2022	June 30, 2021	Variance	% Diff
Expenses				
Governmental Activities:				
Instruction	\$355,420,397	\$409,121,389	(\$53,700,992)	-13%
Instruction-Related Services	67,445,790	69,473,789	(2,027,999)	-3%
Pupil Services	96,881,251	72,086,345	24,794,906	34%
General Administration	30,037,239	40,238,698	(10,201,459)	-25%
Plant Services	49,815,713	56,644,940	(6,829,227)	-12%
Interest on Long-Term Debt	19,708,386	22,287,016	8,621,644	39%
All Other Expenses and Outgo	8,618,788	4,672,295	3,946,493	84%
Total Governmental Activity Expenses	627,927,564	674,524,472	(46,596,908)	-7%

Revenues				
Charges For Services	5,790,443	5,422,128	368,315	7%
Operating Grants and Contributions	263,236,219	258,221,937	5,014,282	2%
Capital Grants and Contributions	3,691,945	1,919,710	1,772,235	92%
Taxes Levied for General Purposes	128,197,988	119,809,569	8,388,419	7%
Taxes Levied for Debt and Special Purposes	49,700,675	49,874,128	(173,453)	0%
Unrestricted Federal and State Aid	288,315,825	320,443,498	(32,127,673)	-10%
Interest and Investment Earnings	2,258,645	2,445,533	(186,888)	-8%
Interagency Revenues	1,048,118	1,951,373	(903,255)	-46%
Special and Extraordinary Items	-	-	-	0%
Miscellaneous	3,731,177	4,673,730	(942,553)	-20%
Total Revenues	745,963,152	764,761,606	(18,798,454)	-3%

Change in Net Position	\$118,035,588	\$90,237,134	\$27,798,454	31%
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District-wide Financial Condition (Continued)

The District overall experienced a \$118,035,588 increase in net position. Total revenues decreased by 3% or \$18,798,454 from the 2020-21 fiscal year primarily due to a decrease in unrestricted federal and state aid. Total expenditures decreased by 7% or \$46,596,908 from the 2020-21 fiscal year. The slight decrease in expenditures is primarily due to a decrease in Instruction costs.



Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds. A fund consists of a self-balancing set of accounts that the District uses to track 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 (such as cafeteria funds) or to show that it is properly using certain revenues (such as community facility funds).

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 be readily 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. Enterprise funds (one type of proprietary fund) are the same as business-type activities, but provide more detail and additional information, such as cash flows. The District does not currently have any business-type activities. Internal service funds (another type 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. 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.

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 account for 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, 2022:

	Adopted Budget	Year End Budget	Actual
Total Revenues	\$559,269,076	\$739,275,991	\$622,845,963
Total Expenditures	\$591,276,906	\$726,134,143	\$639,401,978
Total Other Financing Sources/(Uses)	\$3,350,481	\$3,427,016	\$502,095

The net revenue increase of \$180,006,915 between Adopted Budget and Year End Budget is due to an increase in Federal and State Revenue primarily due to the recognition of COVID related funding sources.

The net increase to the total expenditure budget between Adopted and Year End Budget was \$134,857,237, primarily due to budgeting expenditures for COVID related funding sources and the increase in salaries and benefits as a result of bargaining unit settlement agreements.

Actual revenues were \$116,430,028, or 15.75% below the Year End Budget, due primarily to changes in the recognition of COVID related funding sources due to less expenditures than projected. Actual expenditures were \$86,732,165 or 11.94% below Year End Budget due to one time savings and less COVID funding source expenditures than projected.

The following table summarizes the General Fund financial statements for the year ended June 30, 2022:

Total Revenues	\$622,845,963
Total Expenditures	\$639,401,978
Total Other Financing Sources/ (Uses)	\$502,095
Net Change	(\$16,053,920)

District Reserves and Net Ending Balance

Revenues that have not been expended during a budget year are carried over for expenditure in the subsequent year and are identified as the District's "Net Ending Balance." Included within the projected net ending balance is a "reserve for economic uncertainties." The State requires districts of this size to retain an amount equal to 2% of budgeted expenditures to cover unforeseen shortfalls in revenues or expenditures greater than budgeted. Also included in the net ending balance are carryover balances that originated from sources that can only be used for specific purposes. These "restricted" resources can only be spent on the purposes determined by the grantor, and the balances in these accounts carry the same restrictions as the originating revenue.

The District also has the option of committing or assigning the ending balance. Committing funds requires the Board of Education to designate the funds for any purpose by a majority vote at a Board meeting. Once the funds are committed, the amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraints for the committed funds. The Board has not taken any action in 2021-22 to commit funds. Assigned ending balances are constrained by the District's intent but are neither restricted nor committed. An example of assignment is designating the ending balance to be used for a future textbook adoption.

The chart below represents the District's financial analysis of its Governmental and Proprietary Funds:

Ending Fund Balances	June 30, 2022	June 30, 2021	Difference
Fund 01 General	\$109,852,797	\$125,906,717	(\$16,053,920)
Fund 08 Student Activity Fund	\$1,447,941	\$1,219,952	\$227,989
Fund 09 Charter Schools	\$9,347,446	\$6,381,614	\$2,965,832
Fund 11 Adult Education	\$1,384,337	\$801,095	\$583,242
Fund 12 Child Development	\$880,662	\$413,039	\$467,623
Fund 13 Cafeteria	\$14,581,388	\$16,414,434	(\$1,833,046)
Fund 21 Building	\$104,526,405	\$34,418,837	\$70,107,568
Fund 25 Developer Fees	\$23,726,622	\$19,607,667	\$4,118,955
Fund 35 County School Facilities Fund	\$4,891	\$418	\$4,473
Fund 49 Community Facilities	\$1,113,186	\$1,106,162	\$7,024
Fund 51 Bond Interest and Redemption	\$36,744,469	\$40,845,636	(\$4,101,167)
Fund 61 Cafeteria Enterprise Fund	\$5,752	\$0	\$5,752
Fund 67 Self Insurance	\$12,847,529	\$12,632,456	\$215,297

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 and Measure H in 2020, the District continues facility improvements, modernization and construction projects that enhance the learning environment.

Total Expenditures for Fiscal Year Ended June 30, 2022

<u>Measure Q Total</u>	<u>\$11,151,525</u>
<ul style="list-style-type: none"> ● Program Management Expenditures ● Completed Project Expenditures: <ul style="list-style-type: none"> ▪ Modernization, Repair & Upgrades ▪ Technology Upgrades ● In Progress Project Expenditures: <ul style="list-style-type: none"> ▪ Modernization, Repair & Upgrades ● Debt issuance expenditures 	<ul style="list-style-type: none"> \$ 1,522,713 \$ 2,691,031 \$ 6,686 \$ 5,783,540 \$1,147,555
<u>Measure R Total</u>	<u>\$ 474,036</u>
<ul style="list-style-type: none"> ● Program Management Expenditures ● In Progress Project Expenditures: <ul style="list-style-type: none"> ○ Hiram Johnson Stadium ● Completed Project Expenditures: <ul style="list-style-type: none"> ▪ Nutrition Services Center 	<ul style="list-style-type: none"> \$ 103,982 \$ 351,602 \$ 18,452

Summary of Future Projects as of June 30, 2022

<u>Project Year(s)</u>	<u>Projects</u>	<u>Estimated Budget</u>
<u>Measure Q Total</u>		<u>\$ 100,800,000</u>
2022-2024	Core Academic Renovation	\$ 16,988,613
2022-2024	District Wide Fire & Irrigation Improvements	\$ 3,060,000
2022-2024	Modernization, Repair, and Upgrade Projects	\$ 75,848,037
2022-2024	Resource & Energy Conservation Improvement Projects	\$ 2,353,350
2022-2024	Program Management	\$ 2,550,000
<u>Measure R Total</u>		<u>\$ 800,000</u>
2022-2024	Athletic Improvements	\$ 800,000

<u>Measure H Total</u>		<u>\$ 224,472,460</u>
2022-2025	Academic and Safety Equal Access – New Construction and Major Modernization	\$147,000,000
2022-2025	School and Classroom Improvements – Campus Renewal / Furniture Replacement / Sustainability/Energy Reduction	\$ 64,375,000
2022-2025	Safety and Security Improvements – Safety / Path of Travel Remediation	\$ 5,000,000
2022-2025	PE and Athletic Programs - Playground Structures	\$ 5,000,000
2022-2025	Program Management	\$ 3,097,460

District Indebtedness

As of June 30, 2022, the District has incurred \$1,150,304,688 in long-term liabilities. Of this amount, \$469,262,966 are General Obligation Bonds and \$25,182,150 are Accreted Interest backed by property tax increases voted on by District residents in 1999, 2002 and 2012. Additionally, \$55,030,000 is Lease Revenue Bonds, backed by Developer Fees and Mello-Roos Community Facilities funds

The District continues to provide lifetime health benefits to eligible retirees. The recognized net OPEB liability decreased by \$9,504,754 from \$317,738,269 to \$ 308,233,515 due to sustained contributions to the District's OPEB trust. Continued contributions at the Actuarially Determined Contribution level have resulted in an improved (higher) discount rate assumed for the actuarial report.

Financial Outlook

Ongoing risks include a continued projected decline in ADA, increased operating expenditures, such as rising special education costs and pension and health premium increases, and uncertain future state resources. However, the District is projecting improved fiscal stability due to the increase in on-going state funding.

The District's 2022-23 First Interim multi-year projections indicate that the District will be able to meet its financial obligations for the current and two subsequent years. The District has taken measures to reduce expenditures and increase reserves over the last few fiscal years, including one-time savings as a result of the COVID-19 pandemic. The District has also passed two Fiscal Recovery Plans, one on February 4, 2021 and the second on December 17, 2021 to help address the District's ongoing structural deficit. As of the 2022-23 First interim report the District is projected to have positive cash balances at June 30 for all three fiscal years 2022-23, 2023-2024 and 2024-2025. The District continues to work with its labor partners, community stakeholders, the Sacramento County Office of Education and assigned fiscal advisor to maintain fiscal stability.

BASIC FINANCIAL STATEMENTS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments (Note 2)	\$ 416,761,953	\$ 5,917	\$ 416,767,870
Receivables	78,906,637	-	78,906,637
Prepaid expenses	20,380	-	20,380
Stores inventory	1,531,469	-	1,531,469
Non-depreciable capital assets (Note 4)	40,643,482	-	40,643,482
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>585,812,122</u>	<u>-</u>	<u>585,812,122</u>
Total assets	<u>1,123,676,043</u>	<u>5,917</u>	<u>1,123,681,960</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow s of resources - pensions (Notes 8 and 9)	95,354,777	-	95,354,777
Deferred outflow s of resources - OPEB (Note 10)	61,176,944	-	61,176,944
Deferred loss on refunding of debt	<u>1,240,640</u>	<u>-</u>	<u>1,240,640</u>
Total deferred outflow s of resources	<u>157,772,361</u>	<u>-</u>	<u>157,772,361</u>
LIABILITIES			
Accounts payable	171,700,536	165	171,700,701
Unpaid claims and claim adjustment expenses (Note 5)	330,273	-	330,273
Unearned revenue	14,117,695	-	14,117,695
Long-term liabilities (Note 6):			
Due w ithin one year	30,270,887	-	30,270,887
Due after one year	<u>1,120,033,801</u>	<u>-</u>	<u>1,120,033,801</u>
Total liabilities	<u>1,336,453,192</u>	<u>165</u>	<u>1,336,453,357</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow s of resources - OPEB (Note 10)	331,490,156	-	331,490,156
Deferred inflow s of resources - pensions (Notes 8 and 9)	<u>231,022,000</u>	<u>-</u>	<u>231,022,000</u>
Total deferred inflow s of resources	<u>562,512,156</u>	<u>-</u>	<u>562,512,156</u>
NET POSITION			
Net investment in capital assets	167,912,958	-	167,912,958
Restricted:			
Legally restricted programs	72,460,038	-	72,460,038
Capital projects	24,844,699	-	24,844,699
Debt service	36,744,469	-	36,744,469
Unrestricted	<u>(919,479,108)</u>	<u>5,752</u>	<u>(919,473,356)</u>
Total net position	<u>\$ (617,516,944)</u>	<u>\$ 5,752</u>	<u>\$ (617,511,192)</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Instruction	\$ 355,420,397	\$ 466,213	\$ 137,769,967	\$ 3,691,945	\$ (213,492,272)	\$ -	\$ (213,492,272)
Instruction-related services:							
Supervision and administration	30,262,665	203,764	24,452,945	-	(5,605,956)	-	(5,605,956)
Library, media and technology	2,525,062	-	588,009	-	(1,937,053)	-	(1,937,053)
School site administration	34,658,063	48,332	6,516,891	-	(28,092,840)	-	(28,092,840)
Pupil services:							
Home-to-school transportation	10,140,372	-	2,621,500	-	(7,518,872)	-	(7,518,872)
Food services	32,442,628	(70,438)	31,581,472	-	(931,594)	-	(931,594)
All other pupil services	54,298,251	715,896	37,492,903	-	(16,089,452)	-	(16,089,452)
General administration:							
Centralized data processing	5,245,901	(1,571)	1,186,558	-	(4,060,914)	-	(4,060,914)
All other general administration	24,791,338	31,580	9,452,883	-	(15,306,875)	-	(15,306,875)
Plant services	49,815,713	561,174	5,377,810	-	(43,876,729)	-	(43,876,729)
Ancillary services	4,428,277	5,983	1,538,556	-	(2,883,738)	-	(2,883,738)
Community services	269,048	-	-	-	(269,048)	-	(269,048)
Enterprise activities	216,782	-	220	-	(216,562)	-	(216,562)
Other outgo	3,704,681	3,829,510	4,656,505	-	4,781,334	-	4,781,334
Interest on long-term liabilities	19,708,386	-	-	-	(19,708,386)	-	(19,708,386)
Total governmental activities	627,927,564	5,790,443	263,236,219	3,691,945	(355,208,957)	-	(355,208,957)
Business-Type activities:							
Enterprise activities	2,122	-	-	-	-	(2,122)	(2,122)
Total governmental and business-type activities	\$ 627,929,686	\$ 5,790,443	\$ 263,236,219	\$ 3,691,945	(355,208,957)	(2,122)	(355,211,079)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					128,197,988	-	128,197,988
Taxes levied for debt service					44,609,563	-	44,609,563
Taxes levied for other specific purposes					5,091,112	-	5,091,112
Federal and state aid not restricted to specific purposes					288,315,825	-	288,315,825
Interest and investment earnings (loss)					2,258,645	(9)	2,258,636
Interagency revenues					1,048,118	-	1,048,118
Miscellaneous					3,723,294	7,883	3,731,177
Total general revenues					473,244,545	7,874	473,252,419
Change in net position					118,035,588	5,752	118,041,340
Net position, July 1, 2021					(735,552,532)	-	(735,552,532)
Net position, June 30, 2022					\$ (617,516,944)	\$ 5,752	\$ (617,511,192)

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and investments:					
Cash in County Treasury	\$ 205,714,672	\$ 20,470,786	\$ 48,840,891	\$ 41,313,728	\$ 316,340,077
Cash in banks	42,883	354,956	-	1,923,639	2,321,478
Cash in revolving fund	225,000	-	-	2,000	227,000
Cash with fiscal agent	-	87,288,005	-	-	87,288,005
Collections awaiting deposit	-	-	-	14,650	14,650
Receivables	32,178,242	72,841	138,303	7,492,989	39,882,375
Due from grantor governments	33,790,821	-	-	5,187,834	38,978,655
Due from other funds	2,946,568	22,304	-	2,928,182	5,897,054
Prepaid expenditures	16,100	-	-	4,280	20,380
Stores inventory	105,262	-	-	1,426,207	1,531,469
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 275,019,548</u>	<u>\$ 108,208,892</u>	<u>\$ 48,979,194</u>	<u>\$ 60,293,509</u>	<u>\$ 492,501,143</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 81,311,912	\$ 3,682,487	\$ 12,234,725	\$ 1,612,947	\$ 98,842,071
Due to grantor governments	65,820,039	-	-	1,649,951	67,469,990
Unearned revenue	13,077,997	-	-	1,039,698	14,117,695
Due to other funds	4,956,803	-	-	3,504,440	8,461,243
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>165,166,751</u>	<u>3,682,487</u>	<u>12,234,725</u>	<u>7,807,036</u>	<u>188,890,999</u>
Fund balances:					
Nonspendable	346,362	-	-	1,432,487	1,778,849
Restricted	44,818,264	104,526,405	36,744,469	51,053,986	237,143,124
Assigned	15,891,754	-	-	-	15,891,754
Unassigned	48,796,417	-	-	-	48,796,417
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>109,852,797</u>	<u>104,526,405</u>	<u>36,744,469</u>	<u>52,486,473</u>	<u>303,610,144</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 275,019,548</u>	<u>\$ 108,208,892</u>	<u>\$ 48,979,194</u>	<u>\$ 60,293,509</u>	<u>\$ 492,501,143</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, 2022

Total fund balances - Governmental Funds \$ 303,610,144

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 \$1,323,124,465 and the accumulated depreciation is \$696,668,861 (Note 4). 626,455,604

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, 2022 consisted of (Note 6):

General Obligation Bonds	\$	(469,262,966)	
Accreted interest		(25,182,150)	
Lease Revenue Bonds		(55,030,000)	
Premium on issuance		(40,016,725)	
Net pension liability (Notes 8 and 9)		(247,054,000)	
Net OPEB liability (Note 10)		(308,233,515)	
Compensated absences		<u>(5,525,332)</u>	
			(1,150,304,688)

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: 12,847,529

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: (5,385,738)

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. 1,240,640

In governmental funds, deferred outflows and inflows of resources relating to other postemployment benefits (OPEB) are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported (Note 10).

Deferred outflows of resources relating to OPEB	61,176,944		
Deferred inflows of resources relating to OPEB		<u>(331,490,156)</u>	
			(270,313,212)

In governmental 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	95,354,777		
Deferred inflows of resources relating to pensions		<u>(231,022,000)</u>	<u>(135,667,223)</u>

Total net position - governmental activities	\$	<u><u>(617,516,944)</u></u>	
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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, 2022

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local control funding formula (LCFF):					
State apportionment	\$ 276,528,575	\$ -	\$ -	\$ 16,622,320	\$ 293,150,895
Local sources	<u>114,895,574</u>	-	-	-	<u>114,895,574</u>
Total LCFF	<u>391,424,149</u>	-	-	<u>16,622,320</u>	<u>408,046,469</u>
Federal sources	120,733,568	-	-	36,791,987	157,525,555
Other state sources	104,713,852	-	300,894	16,272,451	121,287,197
Other local sources	<u>5,974,394</u>	<u>242,171</u>	<u>46,144,802</u>	<u>14,461,823</u>	<u>66,823,190</u>
Total revenues	<u>622,845,963</u>	<u>242,171</u>	<u>46,445,696</u>	<u>84,148,581</u>	<u>753,682,411</u>
Expenditures:					
Current:					
Certificated salaries	237,235,646	-	-	14,728,357	251,964,003
Classified salaries	76,904,101	595,674	-	13,503,026	91,002,801
Employee benefits	185,060,292	345,063	-	19,051,682	204,457,037
Books and supplies	26,193,255	8,519	-	14,879,399	41,081,173
Contract services and operating expenditures	103,385,895	2,227,633	-	4,758,527	110,372,055
Other outgo	1,473,819	-	-	-	1,473,819
Capital outlay	9,148,969	8,892,742	-	1,033,527	19,075,238
Debt service:					
Principal retirement	-	-	40,800,000	2,825,000	43,625,000
Interest	-	-	21,139,437	2,637,404	23,776,841
Total expenditures	<u>639,401,977</u>	<u>12,069,631</u>	<u>61,939,437</u>	<u>73,416,922</u>	<u>786,827,967</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(16,556,014)</u>	<u>(11,827,460)</u>	<u>(15,493,741)</u>	<u>10,731,659</u>	<u>(33,145,556)</u>
Other financing sources (uses):					
Transfers in	3,162,296	3,687,472	-	2,660,202	9,509,970
Transfers out	(2,660,202)	-	-	(6,849,768)	(9,509,970)
Proceeds from the sale of bonds	-	110,455,000	-	-	110,455,000
Deposit to escrow fund for refunding	-	(36,956,815)	-	-	(36,956,815)
Premiums from issuance of bonds	-	4,749,370	11,392,574	-	16,141,944
Total other financing sources (uses)	<u>502,094</u>	<u>81,935,027</u>	<u>11,392,574</u>	<u>(4,189,566)</u>	<u>89,640,129</u>
Change in fund balances	(16,053,920)	70,107,567	(4,101,167)	6,542,093	56,494,573
Fund balances, July 1, 2021	<u>125,906,717</u>	<u>34,418,838</u>	<u>40,845,636</u>	<u>45,944,380</u>	<u>247,115,571</u>
Fund balances, June 30, 2022	<u>\$ 109,852,797</u>	<u>\$ 104,526,405</u>	<u>\$ 36,744,469</u>	<u>\$ 52,486,473</u>	<u>\$ 303,610,144</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, 2022

Net change in fund balances - Total Governmental Funds	\$	56,494,573
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).		19,083,643
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).		(37,571,451)
In the governmental funds, the entire proceeds (loss) from the of capital assets is reported as revenue (loss). In the statement of activities, only the resulting gain or loss is reported (Note 4)		(52,835)
Proceeds from debt are recognized as other financing sources in the governmental funds, but increases the long-term liabilities in the statement of net position (Note 6).		(110,455,000)
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).		43,625,000
Payments made to the refunding escrow is an other financing use in governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).		36,815,000
Accreted interest is an expense that is not recorded in the governmental funds (Note 6).		(2,312,750)
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. (Note 6).		(9,516,481)
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:		(357,194)
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.		182,360

(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, 2022

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:	\$ 215,073
In governmental 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 (Notes 8 and 9):	44,213,000
In the statement of activities, expenses related to 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).	(196,469)
In the statement of activities, expenses related to net OPEB liability 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>77,869,119</u>
Change in net position of governmental activities	<u><u>\$ 118,035,588</u></u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION – PROPRIETARY FUNDS
June 30, 2022

	Business-Type <u>Activities</u> Cafeteria Enterprise <u>Fund</u>	Governmental <u>Activities</u> Self Insurance <u>Fund</u>
ASSETS		
Current assets:		
Cash and investments:		
Cash in County Treasury	\$ (1,114)	\$ 10,319,957
Cash in banks	7,031	786
Cash with fiscal agent	-	250,000
Receivables	-	45,607
Due from other funds	-	2,569,034
Total current assets	5,917	13,185,384
LIABILITIES		
Current liabilities:		
Accounts payable	165	2,737
Due to other funds	-	4,845
Unpaid claims and claim adjustment expenses	-	330,273
Total current liabilities	165	337,855
NET POSITION		
Unrestricted	\$ 5,752	\$ 12,847,529

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN
NET POSITION – PROPRIETARY FUNDS
For the Year Ended June 30, 2022

	Business-Type <u>Activities</u> Cafeteria Enterprise <u>Fund</u>	Governmental <u>Activities</u> Self Insurance <u>Fund</u>
Operating revenues:		
Self insurance premiums	\$ -	\$ 14,182,526
Other state revenue	-	65
Other local revenue	<u>12,723</u>	<u>-</u>
Total operating revenues	<u>12,723</u>	<u>14,182,591</u>
Operating expenses:		
Classified salaries	5,612	355,089
Employee benefits	498	211,459
Books and supplies	355	26,014
Contract services	497	767
Provision for claims and claim adjustment expenses	<u>-</u>	<u>13,431,429</u>
Total operating expenses	<u>6,962</u>	<u>14,024,758</u>
Net operating income	5,761	157,833
Non-operating income:		
Interest (loss) income	<u>(9)</u>	<u>57,240</u>
Change in net position	5,752	215,073
Total net position, July 1, 2021	<u>-</u>	<u>12,632,456</u>
Total net position, June 30, 2022	<u>\$ 5,752</u>	<u>\$ 12,847,529</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For the year ended June 30, 2022

	<u>Business-Type Activities Cafeteria Enterprise Fund</u>	<u>Governmental Activities Self Insurance Fund</u>
Cash flows provided by (used in) operating activities:		
Cash received from self-insurance premiums and other revenue	\$ 12,723	\$ 16,440,276
Cash paid for employee benefits	(6,110)	-
Cash paid for claims	-	(13,559,589)
Cash paid for other expenses	(687)	(4,014,755)
Net cash provided by (used in) operating activities	5,926	(1,134,068)
Cash flows (used in) provided by investing activities:		
Interest income received	(9)	57,240
Change in cash and investments	5,917	(1,076,828)
Cash and investments, July 1, 2021	-	11,647,571
Cash and investments, June 30, 2022	\$ 5,917	\$ 10,570,743
Reconciliation of net operating income to net cash provided by (used in) operating activities:		
Net operating income	\$ 5,761	\$ 157,833
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:		
Decrease (increase) in:		
Receivables	-	2,257,685
Due from other funds	-	(2,568,952)
(Decrease) increase in:		
Unpaid claims and claim adjustment expenses	-	(128,160)
Accounts payable	165	(857,319)
Due to other funds	-	4,845
Total adjustments	165	(1,291,901)
Net cash provided by (used in) operating activities	\$ 5,926	\$ (1,134,068)

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST FUND
June 30, 2022

	Scholarship <u>Trust</u>
ASSETS	
Cash and investments (Note 2)	
Cash on hand and in banks	\$ <u>454,456</u>
NET POSITION	
Restricted for scholarships	\$ <u><u>454,456</u></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, 2022

	Scholarship <u>Trust</u>
Additions:	
Other local sources	\$ <u>51,541</u>
Deduction:	
Contract services and operating expenditures	<u>32,486</u>
Change in net position	19,055
Net position, July 1, 2021	<u>435,401</u>
Net position, June 30, 2022	<u><u>\$ 454,456</u></u>

See accompanying notes to the financial statements.

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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. Lease Revenue Bonds issued by the Authority are included in the government-wide financial statements. There are currently no outstanding Certificates of Participation under the Corporation as of June 30, 2022.

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.

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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Student Activity, Charter Schools, Adult Education, Child Development and Cafeteria 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.

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 Cafeteria Enterprise Fund is an enterprise fund within the District to operate a food service program including non-student related catering programs and other local food programs.

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.

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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2022.

Stores Inventory: Inventories in the General, Student Activity and Cafeteria Funds are valued at average cost. Inventory recorded in the General, Student Activity 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.

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 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 net pension liability and net OPEB 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 net pension liability and net OPEB liability reported in the Statement of Net Position.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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	\$ 76,393,774	\$ 18,961,003	\$ 95,354,777
Deferred inflows of resources	\$ 184,309,000	\$ 46,713,000	\$ 231,022,000
Net pension liability	\$ 153,342,000	\$ 93,712,000	\$ 247,054,000
Pension expense	\$ 21,523,128	\$ 5,858,087	\$ 27,381,215

Compensated Absences: Compensated absences totaling \$5,525,332 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.

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 appropriable 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 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 does 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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A - Nonspendable Fund Balance: The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, store's 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, 2022, the District had no committed fund balances.

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, 2022, 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, 2022, 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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

New Accounting Pronouncements: In June 2017, the GASB issued GASB Statement No. 87, Leases. GASB 87 requires the recognition of certain assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this statement a lease is required to be recognized as a lease liability and an intangible right to use lease asset and the lessor is required to recognize a lease receivable and deferred inflow of resources. This statement was originally effective for fiscal years beginning after December 15, 2019, but due to the adoption of GASB 95, the implementation date was extended to reporting periods beginning after June 15, 2021. District management performed an analysis and determined that the implementation of GASB 87 did not have a material impact on the District's financial statements.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2022 are reported at fair value and consisted of the following:

	Governmental Activities			Business-Type Activities	Fiduciary Activities
	Governmental Funds	Proprietary Fund	Total		
Pooled Funds:					
Cash in County Treasury	\$ 316,340,077	\$ 10,319,957	\$ 326,660,034	\$ (1,114)	\$ -
Deposits:					
Cash on hand and in banks	2,321,478	786	2,322,264	7,031	454,456
Cash in revolving fund	227,000	-	227,000	-	-
Cash awaiting deposit	14,650	-	14,650	-	-
Total deposits	2,563,128	786	2,563,914	7,031	454,456
Investments:					
Cash with fiscal agent	87,288,005	250,000	87,538,005	-	-
Total cash and investments	<u>\$ 406,191,210</u>	<u>\$ 10,570,743</u>	<u>\$ 416,761,953</u>	<u>\$ 5,917</u>	<u>\$454,456</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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 2 – CASH AND INVESTMENTS (Continued)

Deposits - Custodial Credit Risk: 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, 2022, the carrying amount of the District's accounts was \$3,025,401 and the bank balance was \$2,582,400. \$764,976 of the bank balance was FDIC insured and \$1,817,424 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, Schools' Insurance Authority, for the District's self-insurance activities.

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, 2022, 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, 2022, the District had no concentration of credit risk.

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, 2022 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 2,946,568	\$ 4,956,803
Building Fund	22,304	-
Non-Major Funds:		
Charter Schools	1,362,003	51,594
Adult Education	328,731	14,722
Child Development	441,071	2,008,357
Cafeteria	216,813	1,276,124
Developer Fees Fund	579,564	153,643
Proprietary Fund:		
Self-Insurance	2,569,034	4,845
Totals	<u>\$ 8,466,088</u>	<u>\$ 8,466,088</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 2021-2022 fiscal year were as follows:

Transfer from the General Fund to the Adult Education Fund for contribution to support the adult education program.	\$ 1,578,731
Transfer from the General Fund to the Charter Schools Fund for contribution related to the strike financial penalties.	1,081,471
Transfer from the Charter Schools Fund to the General Fund for Charter fees.	1,946,119
Transfer from the Charter Schools Fund to the General Fund for indirect costs.	13,905
Transfer from the Adult Education Fund to the General Fund for indirect costs.	45,020
Transfer from the Child Development Fund to the General Fund for indirect costs.	499,801
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	657,451
Transfer from the County School Facilities Fund to the Building Fund to reimburse bond expenditures with State Bond reimbursement funds for modernization and new construction projects.	<u>3,687,472</u>
	<u>\$ 9,509,970</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2022 is shown below:

	Balance July 1, <u>2021</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance June 30, <u>2022</u>
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 21,223,495	\$ -	\$ -	\$ 21,223,495
Work-in-process	75,201,659	9,785,835	65,567,507	19,419,987
Depreciable:				
Buildings	951,392,985	70,286,270	2,831,080	1,018,848,175
Site improvements	194,744,052	736,965	458,331	195,022,686
Equipment	<u>65,604,066</u>	<u>3,842,080</u>	<u>836,024</u>	<u>68,610,122</u>
Totals, at cost	<u>1,308,166,257</u>	<u>84,651,150</u>	<u>69,692,942</u>	<u>1,323,124,465</u>
Less accumulated depreciation:				
Buildings	(493,159,007)	(25,466,442)	(2,793,522)	(515,831,927)
Site improvements	(117,082,962)	(7,829,086)	(443,054)	(124,468,994)
Equipment	<u>(52,928,041)</u>	<u>(4,275,923)</u>	<u>(836,024)</u>	<u>(56,367,940)</u>
Total accumulated depreciation	<u>(663,170,010)</u>	<u>(37,571,451)</u>	<u>(4,072,600)</u>	<u>(696,668,861)</u>
Capital assets, net	<u>\$ 644,996,247</u>	<u>\$ 47,079,699</u>	<u>\$ 65,620,342</u>	<u>\$ 626,455,604</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 30,970,583
Food services	2,183,678
All other pupil services	1,608,411
Community services	210,236
All other general administration	2,030,629
Plant services	<u>567,914</u>
Total depreciation expense	<u>\$ 37,571,451</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 June 30, 2022 and June 30, 2021 for the years ended June 30, 2022 and June 30, 2021, respectively.

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

	June 30, <u>2021</u>	June 30, <u>2022</u>
Unpaid claim and claim adjustment expenses, beginning of year	\$ 348,069	\$ 458,433
Total incurred claims and claim adjustment expenses	13,796,510	13,431,429
Total payments	<u>(13,686,146)</u>	<u>(13,559,589)</u>
Total unpaid claims and claim adjustment expenses at end of year	<u>\$ 458,433</u>	<u>\$ 330,273</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 – LONG-TERM LIABILITIES

General Obligation Bonds: A summary of General Obligation Bonds payable as of June 30, 2022 follows:

The Series 2007, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018 and 2019 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.

<u>Series</u>	<u>Interest Rate</u>	<u>Original Maturity</u>	<u>Balance July 1, 2021</u>	<u>Current Year Issuance</u>	<u>Current Year Refunded & Matured</u>	<u>Balance June 30, 2022</u>
2007 - CA	4.6 - 4.8%	2032	\$ 26,077,966	\$ -	\$ -	\$ 26,077,966
2011	0.5 - 5.5%	2029	36,815,000	-	36,815,000	-
2012	2.0 - 5.3%	2031	67,935,000	-	7,195,000	60,740,000
2013 - A	2.0 - 5.0%	2038	11,245,000	-	405,000	10,840,000
2013 - B	5.7%	2038	40,000,000	-	-	40,000,000
2014	2.0 - 5.0%	2027	28,590,000	-	3,730,000	24,860,000
2015	2.0 - 5.0%	2030	22,035,000	-	3,455,000	18,580,000
2015 C1	2.0 - 5.0%	2041	60,900,000	-	1,890,000	59,010,000
2016	2.0-4.0%	2041	12,075,000	-	400,000	11,675,000
2017 - E	3.0-5.0%	2047	91,535,000	-	1,830,000	89,705,000
2017 - C	3.0-5.0%	2047	9,615,000	-	195,000	9,420,000
2018 - F	2.46%	2025	1,500,000	-	200,000	1,300,000
2019 - D	2.375-5.0%	2049	28,100,000	-	5,300,000	22,800,000
2021 - G	0.32% - 4.00%	2050	-	77,100,000	11,195,000	65,905,000
2021 Refunding	4.00%	2030	-	33,355,000	5,005,000	28,350,000
			<u>\$ 436,422,966</u>	<u>\$ 110,455,000</u>	<u>\$ 77,615,000</u>	<u>\$ 469,262,966</u>

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2022 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 18,680,000	\$ 19,673,483	\$ 38,353,483
2024	22,812,074	21,111,691	43,923,765
2025	23,985,453	20,371,255	44,356,708
2026	24,721,992	19,665,896	44,387,888
2027	25,540,759	18,865,272	44,406,031
2028-2032	112,305,239	85,417,330	197,722,569
2033-2037	57,612,449	52,077,457	109,689,906
2038-2042	102,795,000	25,088,550	127,883,550
2043-2047	59,590,000	11,234,250	70,824,250
2048-2050	21,220,000	1,613,175	22,833,175
	<u>\$ 469,262,966</u>	<u>\$ 275,118,359</u>	<u>\$ 744,381,325</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 – LONG-TERM LIABILITIES (Continued)

On October 25, 2007, the District issued 2007 General Obligation Bonds totaling \$64,997,966. Bond proceeds are to be used for construction related projects.

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 have been fully repaid.

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 have been fully repaid.

On June 27, 2013, the District issued 2013 Series A and Series B General Obligation Bonds totaling \$70,000,000. Bond proceeds are to be used for construction related projects.

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 have been fully repaid.

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 have been fully repaid.

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.

On July 1, 2018, the District issued 2018 Series F General Obligation Bonds totaling \$10,000,000. Bond proceeds are to be used for construction related projects.

On November 21, 2019, the District issued 2019 Series D General Obligation Bonds totaling \$30,900,000. Bond proceeds are to be used for construction related projects.

On July 8, 2021, the District issued 2021 Series G General Obligation Bonds totaling \$77,100,000. Bond proceeds are to be used for construction related projects.

On July 8, 2021, the District issued 2021 General Obligation Refunding Bonds totaling \$33,355,000. Bond proceeds were used to refund the remaining portion of the District's 2011 GO Refunding Bonds. The refunded bonds have been fully repaid.

Although the advance refunding resulted in the recognition of an accounting loss of \$141,816 for the year ended June 30, 2022, the District in effect reduced its aggregate debt service payments by \$5,787,193 over the next 8 years and obtained an economic gain of \$5,608,228.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Calculation of difference in cash flow requirements and economic gain are as follows:

Calculation of Cash Flow Savings:

Old debt service cash flows	\$ 44,196,050
Less: New debt service cash flows	38,408,857
Total cash flow savings	\$ 5,787,193

Calculation of Economic Gain:

PV of old debt service cash flows	\$ 42,805,309
PV of new debt service cash flows	37,197,081
Total economic gain	\$ 5,608,228

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 June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,770,000	\$ 1,358,500	\$ 4,128,500
2024	2,915,000	1,220,000	4,135,000
2025	3,025,000	1,074,250	4,099,250
2026	235,000	923,000	1,158,000
2027	-	911,250	911,250
2028-2032	-	4,556,250	4,556,250
2033-2037	9,650,000	3,861,750	13,511,750
2038-2040	8,575,000	871,500	9,446,500
	\$ 27,170,000	\$ 14,776,500	\$ 41,946,500

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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
2023	\$ 200,000	\$ 1,139,474	\$ 1,339,474
2024	200,000	1,131,294	1,331,294
2025	240,000	1,123,114	1,363,114
2026	3,215,000	1,113,298	4,328,298
2027	3,635,000	981,805	4,616,805
2028-2032	18,185,000	2,553,816	20,738,816
2033	2,185,000	89,367	2,274,367
	<u>\$ 27,860,000</u>	<u>\$ 8,132,168</u>	<u>\$ 35,992,168</u>

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2022 is shown below:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Amounts Due Within One Year
Debt:					
General Obligation Bonds	\$ 436,422,966	\$ 110,455,000	\$ 77,615,000	\$ 469,262,966	\$ 18,680,000
Accreted interest	22,869,400	2,312,750	-	25,182,150	-
Lease Revenue Bonds	57,855,000	-	2,825,000	55,030,000	2,970,000
Premium on issuance	30,500,244	16,141,944	6,625,463	40,016,725	3,095,555
Other Long-Term Liabilities:					
Net Pension Liability (Notes 8 & 9)	510,272,000	-	263,218,000	247,054,000	-
Net OPEB liability (Note 10)	317,738,269	-	9,504,754	308,233,515	-
Compensated absences	5,328,863	196,469	-	5,525,332	5,525,332
	<u>\$ 1,380,986,742</u>	<u>\$ 129,106,163</u>	<u>\$ 359,788,217</u>	<u>\$ 1,150,304,688</u>	<u>\$ 30,270,887</u>

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 and Developer Fees Fund. Payments on the Net Pension Liability, Net OPEB liability and compensated absences are made from the fund for which the related employee worked.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 7 – FUND BALANCES

Fund balances, by category, at June 30, 2022 consisted of the following:

	General <u>Fund</u>	Building <u>Fund</u>	Bond Interest and Redemption <u>Fund</u>	All Non-Major <u>Funds</u>	<u>Total</u>
Nonspendable:					
Revolving cash fund	\$ 225,000	\$ -	\$ -	\$ 2,000	\$ 227,000
Stores inventory	105,262	-	-	1,426,207	1,531,469
Prepaid expenditures	<u>16,100</u>	<u>-</u>	<u>-</u>	<u>4,280</u>	<u>20,380</u>
Subtotal nonspendable	<u>346,362</u>	<u>-</u>	<u>-</u>	<u>1,432,487</u>	<u>1,778,849</u>
Restricted:					
Legally restricted programs:					
Grants (unspent categorical revenues)	44,818,264	-	-	-	44,818,264
Student body activities	-	-	-	1,442,007	1,442,007
Adult education operations	-	-	-	1,380,057	1,380,057
Child development	-	-	-	880,662	880,662
Cafeteria operations	-	-	-	13,159,115	13,159,115
Charter schools	-	-	-	9,347,446	9,347,446
Capital projects	-	104,526,405	-	24,844,699	129,371,104
Debt service	<u>-</u>	<u>-</u>	<u>36,744,469</u>	<u>-</u>	<u>36,744,469</u>
Subtotal restricted	<u>44,818,264</u>	<u>104,526,405</u>	<u>36,744,469</u>	<u>51,053,986</u>	<u>237,143,124</u>
Assigned:					
2021-22 LCAP Supplemental	8,598,986	-	-	-	8,598,986
Carryover Funds for Departments	6,290,527	-	-	-	6,290,527
School Site Supplemental carryover	<u>1,002,241</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,002,241</u>
Subtotal assigned	<u>15,891,754</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,891,754</u>
Unassigned:					
Designated for economic uncertainty	12,763,716	-	-	-	12,763,716
Unassigned	<u>36,032,701</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,032,701</u>
Subtotal unassigned	<u>48,796,417</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,796,417</u>
Total fund balances	<u>\$ 109,852,797</u>	<u>\$ 104,526,405</u>	<u>\$ 36,744,469</u>	<u>\$ 52,486,473</u>	<u>\$ 303,610,144</u>

(Continued)

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 plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com>.

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 up to the 2.4 percent maximum.

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 36 consecutive months 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 36 consecutive months of credited service.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and various subsequent legislation.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the "Special Legislation"), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year 2021–22.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan and the Special Legislation, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2021-2022.

Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2021-2022.

According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1 percent since the last time the member contribution rate was set. Based on the June 30, 2020, valuation adopted by the board in June 2021, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2021.

Employers – 16.920 percent of applicable member earnings. This rate reflects the original employer contribution rate of 19.10 percent resulting from the CalSTRS Funding Plan, and subsequently reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90 and AB 84.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorizes the board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In June 2021, the CalSTRS board voted to keep the employer supplemental contribution rate the same for fiscal year 2021–22; it remained at 10.85% effective July 1, 2021.

Through the Special Legislation approved in June 2019 and June 2020, the State made supplemental contributions of approximately \$2.2 billion to CalSTRS on behalf of employers to supplant the amounts submitted by employers for fiscal years 2019–20 through 2021–22. Specifically, employers will remit 1.03%, 2.95% and 2.18% less than is required by the CalSTRS Funding Plan for fiscal years 2019–20, 2020–21 and 2021–22, respectively.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

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

The CalSTRS employer contribution rates effective for fiscal year 2021-2022 through fiscal year 2045-46 are summarized in the table below:

<u>Effective Date</u>	<u>Pre-AB 1469 Rate</u>	<u>Increase per Funding Plan</u>	<u>SB90 and AB84 Impact¹</u>	<u>Total</u>
July 01, 2021	8.250%	10.850%	(2.180%)	16.920%
July 01, 2022 to June 30, 2046	8.250%	(1)	N/A	(1)
July 01, 2046	8.250%	Increase from prior rate ceases in 2046-47		

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.50% total and no lower than 8.250%.

The District contributed \$40,279,774 to the plan for the fiscal year ended June 30, 2022.

State – 10.828 percent of the members’ calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state’s share of the CalSTRS unfunded actuarial obligation by 2046. In June 2021, the board approved an increase of 0.5% for fiscal year 2021–22, which will increase the state supplemental contribution rate to 6.311% effective July 1, 2021.

Special legislation appropriated supplemental state contributions to reduce the state’s portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2022-23. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, Rainy-Day Budget Stabilization Fund Act, which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2020–21, CalSTRS received \$297.0 million in supplemental state contributions from Proposition 2 funds. Of this total, approximately \$170.0 million is designated to cover forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21. The remaining \$127.0 million is designated to reduce the state’s share of CalSTRS’ unfunded actuarial obligation.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

The CalSTRS state contribution rates effective for fiscal year 2021-2022 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2021	2.017%	6.311%	2.50%	10.828%
July 01, 2022 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2022, 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	\$ 153,342,000
State's proportionate share of the net pension liability associated with the District	<u>91,235,000</u>
	<u>\$ 244,577,000</u>

The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021, the District's proportion was 0.337 percent, which was a decrease of 0.039 percent from its proportion measured as of June 30, 2020.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

For the year ended June 30, 2022, the District recognized pension expense of \$21,523,128 and revenue of \$24,098,441 for support provided by the State. At June 30, 2022, 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	\$ 384,000	\$ 16,319,000
Changes of assumptions	21,727,000	-
Net differences between projected and actual earnings on investments	-	121,298,000
Changes in proportion and differences between District contributions and proportionate share of contributions	14,003,000	46,692,000
Contributions made subsequent to measurement date	<u>40,279,774</u>	<u>-</u>
Total	<u>\$ 76,393,774</u>	<u>\$ 184,309,000</u>

\$40,279,774 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2023	\$ (31,745,800)
2024	\$ (23,112,800)
2025	\$ (35,991,800)
2026	\$ (41,945,467)
2027	\$ (8,859,967)
2028	\$ (6,539,166)

Differences between expected and actual experience and changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions 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, 2021 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, 2022

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, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. 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 AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense 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.

Mortality: CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

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

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and 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>
Public Equity	42%	4.8%
Real Estate Assets	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

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 7.10 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 (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	<u>\$ 312,150,000</u>	<u>\$ 153,342,000</u>	<u>\$ 21,535,000</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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

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 obtained at:

<https://www.calpers.ca.gov/docs/forms-publications/acfr-2021.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.

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 districts first join PERF B, 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, 2022 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2021-22.

Employers - The employer contribution rate was 22.91 percent of applicable member earnings.

The District contributed \$16,163,003 to the plan for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2022, the District reported a liability of \$93,712,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021 the District’s proportion was 0.461 percent, which was a decrease of 0.014 percent from its proportion measured as of June 30, 2020.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

For the year ended June 30, 2022, the District recognized pension expense of \$5,858,087. At June 30, 2022, 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	\$ 2,798,000	\$ 221,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	35,964,000
Changes in proportion and differences between District contributions and proportionate share of contributions	-	10,528,000
Contributions made subsequent to measurement date	<u>16,163,003</u>	<u>-</u>
Total	<u>\$ 18,961,003</u>	<u>\$ 46,713,000</u>

\$16,163,003 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 ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2023	\$ (11,966,667)
2024	\$ (12,230,667)
2025	\$ (9,715,666)
2026	\$ (10,002,000)

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions 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, 2021 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, 2022

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

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, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP 2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

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 Years 1 - 10 (1)</u>	<u>Expected Real Rate of Return Years 11+ (2)</u>
Global Equity	50%	4.80%	5.98%
Fixed Income	28	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8	6.30	7.23
Real Estate Assets	13	3.75	4.93
Liquidity	1	-	(0.92)

* 10-year geometric average
(1) An expected inflation rate of 2.00% used for this period
(2) An expected inflation rate of 2.92% used for this period

Discount Rate: The discount rate used to measure the total pension liability was 7.15 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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

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

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 pension fund cash flows. Using historical and forecasted information for all the funds’ asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long- term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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 7.15 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 (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease <u>(6.15%)</u>	Current Discount Rate <u>(7.15%)</u>	1% Increase <u>(8.15%)</u>
District’s proportionate share of the net pension liability	<u>\$ 158,011,000</u>	<u>\$ 93,712,000</u>	<u>\$ 40,329,000</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 BENEFITS (OPEB)

General Information - Other Postemployment Benefits Plan (OPEB)

Plan Description: In addition to the pension benefits described in Notes 8 and 9, the District provides postemployment health care benefits to eligible employees and their dependents under a single employer defined benefit OPEB plan. The plan does not issue separate financial statements.

The District established an irrevocable trust under the California Employer’s Retiree Benefit Trust Program (CERBT) to prefund the costs of other postemployment benefits. The funds in the CERBT are held in trust and will be administered by the California Public Employees’ Retirement System (CalPERS) as an agent multiple-employer plan. Benefit provisions are established and may be amended by District labor agreements which are approved by the Board of Education. The District’s contributions to the irrevocable trust is included in the CERBT, which is included in the CalPERS CAFR. Copies of the CalPERS’ CAFR may be obtained from the CalPERS Executive Office – 400 P Street – Sacramento, CA 95814.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

The CERBT fund, which is an Internal Revenue Code (IRC) Section 115 Trust, is set up for the purpose of (i) receiving employer contributions to prefund health and other post-employment benefits for retirees and their beneficiaries, (ii) invest contributed amounts and income therein, and (iii) disburse contributed amounts and income therein, if any, to pay for costs of administration of the fund and to pay for health care costs or other post-employment benefits in accordance with the terms of the District's OPEB plan.

Benefits Provided: 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's Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The District's Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due.

Employees Covered by Benefit Terms: The following is a table of plan participants as of the June 30, 2021 valuation:

	<u>Number of Participants</u>
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	3,098
Active employees	<u>4,089</u>
	<u><u>7,187</u></u>

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board. Contributions to the Plan are voluntary. Contributions to the Plan from the District were \$31,199,420 for the year ended June 30, 2022.

OPEB Plan Investments: The plan discount rate of 6.8% was determined using the following asset allocation and assumed rate of return blended with the 20-year high grade municipal bond rate as of June 30, 2021:

<u>Asset Class</u>	<u>Long-Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return Year 1 - 10</u>	<u>Expected Real Rate of Return Years 11+</u>
Global Equity	59%	4.80%	5.98%
Fixed Income	25	1.10	2.62
Treasury Inflation-Protected Securities	5	0.25	1.46
Real Estate Investment Trusts	8	3.20	5.00
Commodities	3	1.50	2.87

*Geometric average

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Rolling periods of time for all asset classes in combination we used to appropriately reflect correlation between asset classes. This means that the average returns for any asset class do not necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. Additionally, the historic 30-year real rates of return for each asset class along with the assumed long-term inflation assumption was used to set the discount rate. The investment return was offset by assumed investment expenses of 25 basis points. It was further assumed that contributions to the plan would be sufficient to fully fund the obligation over a period not to exceed 30 years.

Money-weighted rate of return on OPEB plan investments 7.00%

The money-weighted rate of return expresses investment performance, net of OPEB plan investment expenses, adjusted for the changing amounts actually invested.

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

Valuation date	June 30, 2021
Measurement date	June 30, 2021
Funding Method	Entry age normal, level percent of pay
General Inflation Rate	2.5%
Long Term Return on Assets	7.00% as of June 30, 2020 and June 30, 2019, net of plan investment expenses and including inflation
Discount rate	6.80% as of June 30, 2021, determined by the blending of the asset returns and the 20-year high grade municipal bond rate as of June 30, 2021 less 0.1% for trust administration fees.
Salary increase	3.0% per year, used only to allocate the cost of benefits between service years
Assumed Wage inflation	3.0% per year; used as a component of assumed salary increases
Health care cost trend rate	7.00% for 2021 and 2019, decreasing 0.5 percent per year thereafter to an ultimate rate of 5.00% for year 2024 and later years.
Mortality	For certificated employees the 2020 CalSTRS mortality tables were used For classified employees the 2017 CalPERS active mortality for miscellaneous employees were used

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation
Participation Rate	<p>Active Employees: 100% of active benefits-eligible employees who qualify for District paid retiree premiums are assumed to elect to continue their current plan coverage in retirement. Those not currently covered are assumed to elect as follows: 1) Waiving SCTA Actives - SCTA Opt-Out Subsidy; 2) Waiving Non-SCTA Actives - Kaiser HMO (Mgmt/Class)</p> <p>15% of active employees who qualify access to coverage in retirement, but not for District paid premiums are assumed to continue medical coverage in retirement.</p> <p>Retired Participants: Existing medical plan elections are assumed to be continued until age 65 (Medicare eligibility)</p>

Changes in the Net OPEB Liability:

	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance, June 30, 2021	\$ 415,066,116	\$ 97,327,847	\$ 317,738,269
Changes for the year:			
Service cost	8,647,600	-	8,647,600
Interest	28,912,863	-	28,912,863
Actuarial experience	-	19,605,182	(19,605,182)
Assumption changes	10,859,088	-	10,859,088
Employer contributions	-	31,199,420	(31,199,420)
Interest income	-	7,156,542	(7,156,542)
Administrative expense	-	(36,839)	36,839
Benefit payments	(21,345,655)	(21,345,655)	-
Net change	27,073,896	36,578,650	(9,504,754)
Balance, June 30, 2022	\$ 442,140,012	\$ 133,906,497	\$ 308,233,515

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

The changes in assumptions include a change in the discount rate from 7.0 percent in the prior valuation, to 6.8 percent in the current valuation.

There were no changes between the measurement date and the year ended June 30, 2022, which had a significant effect on the District's total OPEB liability.

Sensitivity of the Net OPEB Liability to Assumptions: The following presents the net OPEB liability calculated using the discount rate of 6.90 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (5.90 percent) and 1 percent higher (7.90 percent):

	1% Decrease <u>(5.80%)</u>	Current Discount Rate <u>(6.80%)</u>	1% Increase <u>(7.80%)</u>
Net OPEB liability	\$ 369,356,112	\$ 308,233,515	\$ 257,868,745

The following table presents the net OPEB liability calculated using the health care cost trend rate of 5.70 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a health care cost trend rate that is 1 percent lower (4.70 percent) and 1 percent higher (6.70 percent):

	1% Decrease <u>(4.70%)</u>	Healthcare Cost Trend Rates Rate <u>(5.70%)</u>	1% Increase <u>(6.70%)</u>
Net OPEB liability	\$ 253,301,677	\$ 308,233,515	\$ 376,526,483

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$49,411,529. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,218,033	\$ 132,090,514
Changes of assumptions	30,501,321	185,966,495
Net differences between projected and actual earnings on investments	-	13,433,147
Benefits paid subsequent to measurement date	<u>28,457,590</u>	<u>-</u>
Total	<u>\$ 61,176,944</u>	<u>\$ 331,490,156</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2022

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

\$28,457,590 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	
2023	\$ (79,599,169)
2024	\$ (74,663,818)
2025	\$ (66,176,574)
2026	\$ (39,412,715)
2027	\$ (35,737,280)
Thereafter	\$ (3,181,246)

Differences between projected and actual earnings on investment are amortized over a closed period of 5 years as of the June 30, 2021 measurement date. Changes in assumptions and differences between expected and actual experience are amortized over a closed period of 7.13 years as of the June 30, 2021 measurement date.

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, 2021 (most recent information available):

Total assets	\$ 217,113,543
Deferred outflows	\$ 1,855,968
Total liabilities	\$ 87,859,871
Deferred inflows	\$ 751,640
Total net position	\$ 130,358,000
Total revenues	\$ 73,201,625
Total expenses	\$ 57,783,763
Change in net position	\$ 15,417,862

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)

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, 2022, the District had approximately \$18.7 million in outstanding construction contract commitments.

NOTE 13 – MANAGEMENT'S PLANS

Since September 2018 when the Sacramento County Office of Education (SCOE) disapproved the District's adopted General Fund budget for the 2018-19 fiscal year, the Board of Education, Superintendent, management, staff, and labor partners have been collaborating to identify solutions that would address the structural deficit for current and future fiscal years' financial projections.

Due to Education Code provision, the District's financial position resulted in a series of actions including a Fiscal Health Risk Analysis by the Fiscal Crisis and Management Assistance Team (FCMAT) and an audit by the California State Auditor. Additionally, SCOE appointed a fiscal advisor to work with the District to review the budget for accuracy and provide assistance to District staff.

In December 2018, FCMAT issued the results of its analysis that concluded, unless changes are made, the District is at risk of insolvency, which leads to a state loan and an appointed administrator. The analysis focused on identifying district systems and processes where improvements can be made. Immediately, the District began taking steps to implement business process changes and adopt FCMAT's recommendations. Additionally, in December of 2019, the State Auditor issued its independent performance audit report on the fiscal condition of the District. The report includes several recommendations to assist the District in moving towards fiscal solvency.

The District's proposed 2019-20 Budget continued a structural deficit into 2019-20 to allow for the time necessary to negotiate a solution that achieves long-term cost savings. SCOE recognized that the District made considerable progress towards stabilizing the budget, but disapproved the budget since the District expected to be \$27 million short of the minimum required reserve in 2021-22 without an agreed upon solution.

Due to the ongoing COVID-19 pandemic, the District realized additional one-time savings in the 2019-20 and 2020-21 fiscal years that helped bolster the District's ending fund balance. The 2021-22 fiscal year saw a decline of \$37.8 million in its unrestricted fund.

Ongoing risks include a continued projected decline in enrollment and ADA, increased operating expenditures, such as rising special education costs and pension and health premium increases, and uncertain future state resources. However, the District is projecting improved fiscal stability due to the increase in on-going state funding and funding mechanisms put in place by the state to mitigate the decline in ADA.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 13 – MANAGMENT'S PLANS (Continued)

The District's 2022-23 First Interim multi-year projections indicate that the District will be able to meet its financial obligations for the current and two subsequent years. As of the 2022-23 First interim report, the District is projected to have positive cash balances at June 30 for all three fiscal years 2022-23, 2023-2024, and 2024-25. The District has taken measures to reduce expenditures and increase reserves, including the one-time savings resulting from the COVID-19 pandemic as described above. The District has passed two Student-Centered Fiscal Recovery Plans, one on February 4, 2021 and the second on December 17, 2021 to help address the District's ongoing structural deficit. The District will continue to evaluate its programs and staffing levels, and other supply and services expenditures in order to determine whether additional non-negotiable savings may be achieved.

NOTE 14 – SUBSEQUENT EVENTS

On July 21, 2022, the 2022 General Obligation, Series A were issued in total of \$225,000,000. The bonds were issued under Measure H. The bonds range in maturity date with a final payoff on August 1, 2052 with interest rates ranging from 4.00% to 5.00%.

On July 21, 2022, the 2022 General Obligation Refunding Bonds were issued in total of \$55,845,000. The bonds were issued to refund a certain portion of the 2012 General Obligation Refunding Bonds. The bonds range in maturity date with a final payoff on July 1, 2031 with an interest rate of 5.00%.

REQUIRED SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2022

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
LCFF:				
State apportionment	\$ 331,459,392	\$ 330,403,324	\$ 276,528,575	\$ (53,874,749)
Local sources	101,290,667	106,807,567	114,895,574	8,088,007
Total LCFF	<u>432,750,059</u>	<u>437,210,891</u>	<u>391,424,149</u>	<u>(45,786,742)</u>
Federal sources	46,193,654	190,826,286	120,733,568	(70,092,718)
Other state sources	73,939,718	102,313,340	104,713,852	2,400,512
Other local sources	6,385,645	8,925,474	5,974,394	(2,951,080)
Total revenues	<u>559,269,076</u>	<u>739,275,991</u>	<u>622,845,963</u>	<u>(116,430,028)</u>
Expenditures:				
Current:				
Certificated salaries	225,805,852	241,406,944	237,235,646	4,171,298
Classified salaries	61,720,315	64,117,193	76,904,101	(12,786,908)
Employee benefits	189,329,145	186,225,105	185,060,292	1,164,813
Books and supplies	29,444,199	79,662,025	26,193,255	53,468,770
Contract services and operating expenditures	82,045,873	137,914,243	103,385,895	34,528,348
Other outgo	(150,180)	203,893	1,473,819	(1,269,926)
Capital outlay	1,781,522	15,203,478	9,148,969	6,054,509
Total expenditures	<u>589,976,726</u>	<u>724,732,881</u>	<u>639,401,977</u>	<u>85,330,904</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(30,707,650)</u>	<u>14,543,110</u>	<u>(16,556,014)</u>	<u>(31,099,124)</u>
Other financing sources (uses):				
Transfers in	2,316,301	2,291,754	3,162,296	870,542
Transfers out	(266,000)	(266,000)	(2,660,202)	(2,394,202)
Total other financing sources (uses)	<u>2,050,301</u>	<u>2,025,754</u>	<u>502,094</u>	<u>(1,523,660)</u>
Change in fund balance	(28,657,349)	16,568,864	(16,053,920)	(32,622,784)
Fund balance, July 1, 2021	<u>125,906,717</u>	<u>125,906,717</u>	<u>125,906,717</u>	<u>-</u>
Fund balance, June 30, 2022	<u>\$ 97,249,368</u>	<u>\$ 142,475,581</u>	<u>\$ 109,852,797</u>	<u>\$ (32,622,784)</u>

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
For the Year Ended June 30, 2022

	Last 10 Fiscal Years				
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
TOTAL OPEB LIABILITY					
Service cost	\$ 33,273,763	\$ 28,429,909	\$ 20,002,277	\$ 22,361,924	\$ 8,647,600
Interest on total OPEB liability	24,982,078	28,454,100	25,888,179	26,023,049	28,912,863
Differences between expected and actual experience	-	(135,537,910)	-	(98,105,689)	-
Changes of assumptions	(89,783,252)	(83,559,205)	29,041,398	(170,763,789)	10,859,088
Benefit payments	<u>(20,462,037)</u>	<u>(19,351,654)</u>	<u>(19,644,632)</u>	<u>(18,690,251)</u>	<u>(21,345,655)</u>
Net change in total OPEB liability	(51,989,448)	(181,564,760)	55,287,222	(239,174,756)	27,073,896
Total OPEB liability - beginning of year (a)	<u>832,507,858</u>	<u>780,518,410</u>	<u>598,953,650</u>	<u>654,240,872</u>	<u>415,066,116</u>
Total OPEB liability - end of year (b)	<u>\$ 780,518,410</u>	<u>\$ 598,953,650</u>	<u>\$ 654,240,872</u>	<u>\$ 415,066,116</u>	<u>\$442,140,012</u>
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 48,000,844	\$ 33,078,830	\$ 28,640,257	\$ 26,713,074	\$ 31,199,420
Net investment income	3,951,473	4,395,048	4,575,947	3,013,601	26,761,724
Administrative expenses	(19,446)	(29,756)	(15,667)	(42,420)	(36,839)
Other expenses	-	(72,482)	-	-	-
Benefit payments	<u>(20,462,037)</u>	<u>(19,351,654)</u>	<u>(19,644,632)</u>	<u>(18,690,251)</u>	<u>(21,345,655)</u>
Change in plan fiduciary net position	31,470,834	18,019,986	13,555,905	10,994,004	36,578,650
Fiduciary trust net position - beginning of year (c)	<u>23,287,118</u>	<u>54,757,952</u>	<u>72,777,938</u>	<u>86,333,843</u>	<u>97,327,847</u>
Fiduciary trust net position - end of year (d)	<u>\$ 54,757,952</u>	<u>\$ 72,777,938</u>	<u>\$ 86,333,843</u>	<u>\$ 97,327,847</u>	<u>\$133,906,497</u>
Net OPEB liability - beginning (a) - (c)	<u>\$ 809,220,740</u>	<u>\$ 725,760,458</u>	<u>\$ 526,175,712</u>	<u>\$ 567,907,029</u>	<u>\$317,738,269</u>
Net OPEB liability - ending (b) - (d)	<u>\$ 725,760,458</u>	<u>\$ 526,175,712</u>	<u>\$ 567,907,029</u>	<u>\$ 317,738,269</u>	<u>\$308,233,515</u>
Plan fiduciary net position as a percentage of the total OPEB liability	7%	12%	13%	23%	30%
Covered employee payroll	\$ 263,777,849	\$ 284,495,904	\$ 271,833,894	\$ 279,376,002	\$302,034,133
Net OPEB liability as a percentage of covered employee payroll	275%	185%	209%	114%	102%

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS - OPEB
For the Year Ended June 30, 2022

	Other Postemployment Benefits Last 10 Fiscal Years				
	<u>2018</u>	<u>2019</u>	<u>2020*</u>	<u>2021</u>	<u>2022</u>
Actuarially determined contribution	\$ 41,766,451	\$ 29,997,546	\$ 30,861,105	\$ 31,958,000	\$ 28,427,786
Contributions in relation to the actuarially determined contribution	<u>(33,078,830)</u>	<u>(28,640,257)</u>	<u>(26,713,074)</u>	<u>(31,199,420)</u>	<u>(28,457,590)</u>
Contribution deficiency (excess)	<u>\$ 8,687,621</u>	<u>\$ 1,357,289</u>	<u>\$ 4,148,031</u>	<u>\$ 758,580</u>	<u>\$ (29,804)</u>
Covered employee payroll	\$ 284,495,904	\$ 271,833,894	\$ 279,376,002	\$ 302,034,133	\$343,087,662
Contributions as a percentage of covered employee payroll	11.63%	10.54%	9.56%	10.33%	8.29%

*The ADC for the District's fiscal year end June 30, 2020 was determined as part of the June 30, 2019 valuation using a 3.90% discount rate.

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.

See accompanying note 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, 2022

	State Teachers' Retirement Plan Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
District's proportion of the net pension liability	0.382%	0.375%	0.371%	0.372%	0.385%	0.396%	0.376%	0.337%
District's proportionate share of the net pension liability	\$233,056,000	\$252,331,000	\$299,780,000	\$344,390,000	\$353,827,000	\$357,334,000	\$364,571,000	\$153,342,000
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>	<u>203,739,000</u>	<u>202,583,000</u>	<u>194,951,000</u>	<u>199,236,000</u>	<u>91,235,000</u>
Total net pension liability	<u>\$367,748,000</u>	<u>\$385,786,000</u>	<u>\$470,456,000</u>	<u>\$548,129,000</u>	<u>\$556,410,000</u>	<u>\$552,285,000</u>	<u>\$563,807,000</u>	<u>\$244,577,000</u>
District's covered payroll	\$170,012,000	\$173,962,000	\$184,718,000	\$197,366,000	\$202,167,000	\$220,584,000	\$212,770,000	\$213,026,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	137.08%	145.05%	162.29%	174.49%	175.02%	161.99%	171.35%	71.98%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%

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, 2022

	Public Employer's Retirement Fund B Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
District's proportion of the net pension liability	0.541%	0.534%	0.533%	0.518%	0.541%	0.527%	0.475%	0.461%
District's proportionate share of the net pension liability	\$ 61,440,000	\$ 78,659,000	\$ 105,299,000	\$ 123,753,000	\$ 144,170,000	\$ 153,723,000	\$ 145,701,000	\$ 93,712,000
District's covered payroll	\$ 56,813,000	\$ 59,079,000	\$ 63,963,000	\$ 66,095,000	\$ 72,476,000	\$ 73,410,000	\$ 68,605,000	\$ 66,484,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.14%	133.14%	164.62%	187.24%	198.92%	209.40%	212.38%	140.95%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%

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, 2022

	State Teachers' Retirement Plan Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Contractually required contribution	\$ 15,447,858	\$ 19,820,280	\$ 24,828,643	\$ 29,172,733	\$ 35,911,088	\$ 36,383,635	\$ 34,403,690	\$ 40,279,774
Contributions in relation to the contractually required contribution	<u>(15,447,858)</u>	<u>(19,820,280)</u>	<u>(24,828,643)</u>	<u>(29,172,733)</u>	<u>(35,911,088)</u>	<u>(36,383,635)</u>	<u>(34,403,690)</u>	<u>(40,279,774)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$173,962,000	\$184,718,000	\$197,366,000	\$202,167,000	\$220,584,000	\$212,770,000	\$213,026,000	\$238,060,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**	16.92%***

All years prior to 2015 are not available.

* This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB 90.

** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90.

*** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2022

	Public Employer's Retirement Fund B Last 10 Fiscal Years							
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Contractually required contribution	\$ 6,954,207	\$ 7,577,683	\$ 9,180,596	\$ 11,256,216	\$ 13,259,325	\$ 13,529,537	\$ 13,762,087	\$ 16,163,003
Contributions in relation to the contractually required contribution	<u>(6,954,207)</u>	<u>(7,577,683)</u>	<u>(9,180,596)</u>	<u>(11,256,216)</u>	<u>(13,259,325)</u>	<u>(13,529,537)</u>	<u>(13,762,087)</u>	<u>(16,163,003)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 59,079,000	\$ 63,963,000	\$ 66,095,000	\$ 72,476,000	\$ 73,410,000	\$ 68,605,000	\$ 66,484,000	\$ 70,550,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%

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
 For the Year Ended June 30, 2022

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule: The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. 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.

Schedule of Changes in Net OPEB Liability and Related Ratios: The Schedule of Changes in Net OPEB Liability presents multi-year information which illustrates the changes in the net OPEB liability for each year presented

Schedule of the District's Contributions – OPEB: The Schedule of District Contributions is presented to illustrate the District's required contributions relating to the OPEB. 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.

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.

Schedule of the District's Contributions: The Schedule of District 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.

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: The discount rate for the Net OPEB liability was 2.92, 3.56, 4.25, 3.90, 7.00 and 6.80 percent in the June 30, 2016, 2017, 2018, 2019, 2020 and 2021 actuarial reports, respectively.

The discount rates used for the Public Employer's Retirement Fund B (PERF B) was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15 and 7.15 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, and 2020 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

<u>Assumption</u>	<u>Measurement Period</u>						
	As of June 30, <u>2021</u>	As of June 30, <u>2020</u>	As of June 30, <u>2019</u>	As of June 30, <u>2018</u>	As of June 30, <u>2017</u>	As of June 30, <u>2016</u>	As of June 30, <u>2015</u>
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2022

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Developer Fees Fund	County School Facilities Fund	Community Facilities Fund	Total
ASSETS									
Cash in County Treasury	\$ -	\$ 9,455,315	\$ 73,183	\$ (28,611)	\$ 7,630,102	\$ 23,082,756	\$ -	\$ 1,100,983	\$ 41,313,728
Cash in banks	1,442,007	-	212,182	57,491	49,473	144,728	-	17,758	1,923,639
Cash in revolving account	-	-	-	-	2,000	-	-	-	2,000
Collections Awaiting Deposit	-	-	-	-	14,650	-	-	-	14,650
Receivables	-	113,484	24,805	2,405	7,269,916	75,709	4,891	1,779	7,492,989
Due from grantor government	-	916,724	1,001,503	3,269,607	-	-	-	-	5,187,834
Due from other funds	-	1,362,003	328,731	441,071	216,813	579,564	-	-	2,928,182
Prepaid expenditures	-	-	4,280	-	-	-	-	-	4,280
Stores inventory	5,934	-	-	-	1,420,273	-	-	-	1,426,207
Total assets	\$ 1,447,941	\$ 11,847,526	\$ 1,644,684	\$ 3,741,963	\$ 16,603,227	\$ 23,882,757	\$ 4,891	\$ 1,120,520	\$ 60,293,509
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ -	\$ 417,072	\$ 235,639	\$ 214,155	\$ 736,255	\$ 2,492	\$ -	\$ 7,334	\$ 1,612,947
Due to grantor government	-	1,649,951	-	-	-	-	-	-	1,649,951
Unearned revenue	-	381,463	9,986	638,789	9,460	-	-	-	1,039,698
Due to other funds	-	51,594	14,722	2,008,357	1,276,124	153,643	-	-	3,504,440
Total liabilities	-	2,500,080	260,347	2,861,301	2,021,839	156,135	-	7,334	7,807,036
Fund balances:									
Nonspendable	5,934	-	4,280	-	1,422,273	-	-	-	1,432,487
Restricted	1,442,007	9,347,446	1,380,057	880,662	13,159,115	23,726,622	4,891	1,113,186	51,053,986
Total fund balance	1,447,941	9,347,446	1,384,337	880,662	14,581,388	23,726,622	4,891	1,113,186	52,486,473
Total liabilities and fund balances	\$ 1,447,941	\$ 11,847,526	\$ 1,644,684	\$ 3,741,963	\$ 16,603,227	\$ 23,882,757	\$ 4,891	\$ 1,120,520	\$ 60,293,509

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, 2022

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Developer Fees Fund	County School Facilities Fund	Community Facilities Fund	Total
Revenues:									
LCFF	\$ -	\$ 16,622,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,622,320
Federal sources	-	582,763	919,200	7,124,134	28,165,890	-	-	-	36,791,987
Other state sources	-	3,670,152	2,438,615	6,200,532	280,459	-	3,682,693	-	16,272,451
Other local sources	1,080,701	(37,548)	2,225,325	1,004,884	76,135	8,161,150	9,252	1,941,924	14,461,823
Total revenues	<u>1,080,701</u>	<u>20,837,687</u>	<u>5,583,140</u>	<u>14,329,550</u>	<u>28,522,484</u>	<u>8,161,150</u>	<u>3,691,945</u>	<u>1,941,924</u>	<u>84,148,581</u>
Expenditures:									
Current:									
Certificated salaries	-	8,110,394	1,821,021	4,796,942	-	-	-	-	14,728,357
Classified salaries	-	939,529	1,251,203	2,495,496	8,816,798	-	-	-	13,503,026
Employee benefits	-	5,764,286	2,015,256	5,094,780	6,177,360	-	-	-	19,051,682
Books and supplies	852,712	248,551	249,981	513,663	13,014,492	-	-	-	14,879,399
Contract services and operating expenditures	-	1,930,542	1,132,497	461,245	1,046,091	173,160	-	14,992	4,758,527
Capital outlay	-	-	63,651	-	643,337	326,539	-	-	1,033,527
Debt service:									
Principal retirement	-	-	-	-	-	2,825,000	-	-	2,825,000
Interest	-	-	-	-	-	717,496	-	1,919,908	2,637,404
Total expenditures	<u>852,712</u>	<u>16,993,302</u>	<u>6,533,609</u>	<u>13,362,126</u>	<u>29,698,078</u>	<u>4,042,195</u>	<u>-</u>	<u>1,934,900</u>	<u>73,416,922</u>
Excess (deficiency) of revenues over (under) expenditures	<u>227,989</u>	<u>3,844,385</u>	<u>(950,469)</u>	<u>967,424</u>	<u>(1,175,594)</u>	<u>4,118,955</u>	<u>3,691,945</u>	<u>7,024</u>	<u>10,731,659</u>
Other financing sources (uses):									
Transfers in	-	1,081,471	1,578,731	-	-	-	-	-	2,660,202
Transfers out	-	(1,960,024)	(45,020)	(499,801)	(657,451)	-	(3,687,472)	-	(6,849,768)
Total other financing sources (uses)	<u>-</u>	<u>(878,553)</u>	<u>1,533,711</u>	<u>(499,801)</u>	<u>(657,451)</u>	<u>-</u>	<u>(3,687,472)</u>	<u>-</u>	<u>(4,189,566)</u>
Net change in fund balances	227,989	2,965,832	583,242	467,623	(1,833,045)	4,118,955	4,473	7,024	6,542,093
Fund balances, July 1, 2021	<u>1,219,952</u>	<u>6,381,614</u>	<u>801,095</u>	<u>413,039</u>	<u>16,414,433</u>	<u>19,607,667</u>	<u>418</u>	<u>1,106,162</u>	<u>45,944,380</u>
Fund balances, June 30, 2022	<u>\$ 1,447,941</u>	<u>\$ 9,347,446</u>	<u>\$ 1,384,337</u>	<u>\$ 880,662</u>	<u>\$ 14,581,388</u>	<u>\$ 23,726,622</u>	<u>\$ 4,891</u>	<u>\$ 1,113,186</u>	<u>\$ 52,486,473</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2022

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. There were no changes in the District boundaries in the current year under audit. The District operated forty-two elementary schools (grades K-6), seven elementary/middle schools (grades K-8), six middle schools (grades 7-8), two middle/high schools (grades 7-12), seven high schools (grades 9-12), three alternative schools, two adult education centers, two special education centers and forty-two children's centers and preschools, serving infants through age 12. Fifteen 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>
Christina Pritchett	President	December 2024
Leticia Garcia	Vice President	December 2022
Chinua Rhodes	Second Vice President	December 2024
Lisa Murawski	Member	December 2022
Jamee Villa	Member	December 2024
Darrel Woo	Member	December 2022
Lavana Grace Phillips	Member	December 2024
Jacqueline Zhang*	Student Member	June 2022

ADMINISTRATION

Jorge A. Aguilar
Superintendent

Lisa Allen
Deputy Superintendent

Brian Heap**
Chief Communications Officer

Vacant***
Chief Continuous Improvement and Accountability Officer

Bob Lyons
Chief Information Officer

Cancy McArn
Chief Human Resources Officer

Rose F. Ramos
Chief Business and Operations Officer

Vacant****
Chief Academic Officer

*Liam McGurk voted into office as the new Student Board Member in June 2022 for the 2022-23 fiscal year.

**Tara Gallegos resigned September 17, 2021. Brian Heap hired April 4, 2022.

***Vincent Harris resigned August 25, 2021.

****Christine Baeta resigned August 31, 2022.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
June 30, 2022

	Original Second Period Report	Audited Second Period Report	Original Annual Report	Audited Annual Report
Certificate Number:	D6647E7F	D6647E7F	871B73E2	871B73E2
Elementary:				
Transitional Kindergarten through Third	9,805	9,805	10,094	10,094
Fourth through Sixth	7,744	7,744	7,915	7,915
Seventh and Eighth	5,360	5,360	5,444	5,444
Special Education	140	140	142	142
Community Day School	7	7	9	9
	<u>23,056</u>	<u>23,056</u>	<u>23,604</u>	<u>23,604</u>
Secondary:				
Ninth through Twelfth	9,525	9,525	9,797	9,797
Special Education	92	92	89	89
Total Secondary	<u>9,617</u>	<u>9,617</u>	<u>9,886</u>	<u>9,886</u>
District ADA Totals	<u>32,673</u>	<u>32,673</u>	<u>33,490</u>	<u>33,490</u>
<u>Charter Schools</u>				
Certificate Number:	B3FC0875	B3FC0875	773DF431	773DF431
Bowling Green Elementary - Classroom-Based:				
Transitional Kindergarten through Third	385	385	386	386
Fourth through Sixth	306	306	306	306
Total Bowling Green Elementary Charter	<u>691</u>	<u>691</u>	<u>692</u>	<u>692</u>
Certificate Number:	E8557C97	E8557C97	DB8FD1CA	DB8FD1CA
George Washington Carver School of Arts and Science - Classroom-Based:				
Ninth through Twelfth	232	232	220	220
Certificate Number:	E4C517D6	E4C517D6	43B22FE1	43B22FE1
New Joseph Bonnheim - Classroom-Based:				
Transitional Kindergarten through Third	115	115	116	116
Fourth through Sixth	88	88	88	88
Total New Joseph Bonnheim Charter	<u>203</u>	<u>203</u>	<u>204</u>	<u>204</u>
Certificate Number:	DC73B46D	DC73B46D	916DD38F	916DD38F
New Technology High - Classroom-Based:				
Ninth through Twelfth	163	163	161	161
Certificate Number:	6AE481FD	**	27CD5D0D	**
The Met Sacramento High School - Classroom-Based:				
Ninth through Twelfth	215	-	218	-
Non-Classroom-Based:				
Ninth through Twelfth	-	215	-	218
Total Charter Schools	<u>1,289</u>	<u>1,504</u>	<u>1,277</u>	<u>1,495</u>

** Second Period Report and Annual Report for The Met Sacramento High School will be revised to properly state the ADA generated Nonclassroom-Based ADA.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 For the Year Ended June 30, 2022

<u>Grade Level</u>	Statutory Minutes Require- ment	2021-2022 Actual Minutes	Number of Days Traditional Calendar	<u>Status</u>
<u>District</u>				
Kindergarten	36,000	34,400	172	Out of Compliance
Grade 1	50,400	48,144	172	Out of Compliance
Grade 2	50,400	48,144	172	Out of Compliance
Grade 3	50,400	48,144	172	Out of Compliance
Grade 4	54,000	51,584	172	Out of Compliance
Grade 5	54,000	51,584	172	Out of Compliance
Grade 6	54,000	51,584	172	Out of Compliance
Grade 7	54,000	51,408	172	Out of Compliance
Grade 8	54,000	51,408	172	Out of Compliance
Grade 9	64,800	61,872	172	Out of Compliance
Grade 10	64,800	61,872	172	Out of Compliance
Grade 11	64,800	61,872	172	Out of Compliance
Grade 12	64,800	61,872	172	Out of Compliance
<u>Bowling Green Charter School - Classroom Based</u>				
Kindergarten	36,000	34,400	172	Out of Compliance
Grade 1	50,400	48,144	172	Out of Compliance
Grade 2	50,400	48,144	172	Out of Compliance
Grade 3	50,400	48,144	172	Out of Compliance
Grade 4	54,000	51,584	172	Out of Compliance
Grade 5	54,000	51,584	172	Out of Compliance
Grade 6	54,000	51,584	172	Out of Compliance
<u>George Washington Carver School of Arts and Science - Classroom Based</u>				
Grade 9	64,800	61,872	172	Out of Compliance
Grade 10	64,800	61,872	172	Out of Compliance
Grade 11	64,800	61,872	172	Out of Compliance
Grade 12	64,800	61,872	172	Out of Compliance
<u>New Joseph Bonnheim Charter School - Classroom Based</u>				
Kindergarten	36,000	34,400	172	Out of Compliance
Grade 1	50,400	48,144	172	Out of Compliance
Grade 2	50,400	48,144	172	Out of Compliance
Grade 3	50,400	48,144	172	Out of Compliance
Grade 4	54,000	51,584	172	Out of Compliance
Grade 5	54,000	51,584	172	Out of Compliance
Grade 6	54,000	51,584	172	Out of Compliance
<u>New Technology High School - Classroom Based</u>				
Grade 9	64,800	65,336	167	Out of Compliance
Grade 10	64,800	65,336	167	Out of Compliance
Grade 11	64,800	65,336	167	Out of Compliance
Grade 12	64,800	65,336	167	Out of Compliance

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Assistance Listing 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	IDEA: Basic and Local Assistance Entitlement, Part B, Sec 611	13379	\$ 9,237,550
84.027	IDEA: Private School ISP	13379	429,627
84.173	IDEA Preschool Grants, Part B, Section 619 (Age 3-5)	13430	272,873
84.027A	IDEA: Mental Health Services, Part B, Sec 611	14468	477,100
84.173A	IDEA: Preschool Staff Development, Part B, Sec 619	13431	1,112
84.027A	IDEA: Quality Assurance & Focused Monitoring	13693	5,750
84.173A	Alternative Dispute Resolution, Part B, Sec 611	13007	<u>68,609</u>
	Subtotal Special Education Cluster		<u>10,492,621</u>
Adult Education Program:			
84.002A	Adult Education: Adult Basic Education & ESL Section 231	14508	138,809
84.002	Adult Education: Adult Basic Secondary Education Section 231	13978	1,967
84.002A	Adult Education: English Literacy and Civics Education Local Grant	14109	<u>17,690</u>
	Subtotal Adult Education Program		<u>158,466</u>
84.048	Carl D. Perkins Career and Technical Education: Secondary, Sec 131 (Vocational Education)	14894	<u>588,196</u>
Title I Program:			
84.010	ESEA (ESSA): Title I, Part Basic Grants Low-Income and Neglected	14329	13,189,910
84.010	ESEA: School Improvement Funding for LEAs	15438	<u>1,145,222</u>
	Subtotal Title I Program		<u>14,335,132</u>
Title III Program:			
84.365	ESEA (ESSA): Title III, English Learner Student Program	14346	509,588
84.365	ESEA (ESSA): Title III, Immigrant Student Program	15146	<u>10,426</u>
	Subtotal Title III Program		<u>520,014</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Assistance Listing 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>			
84.126	Department of Rehabilitation: Workability II, Transitions Partnership Program	10006	\$ 198,454
84.181	Special Education: Early Intervention Grants, Part C	23761	139,420
84.196	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Gran	14332	70,143
84.060	Indian Education (From Federal Government)	10011	68,080
84.287	ESEA: Title IV, Part B, 21st Century Community Learning Centers Program	14349	2,209,555
84.336	Sacramento STEM Power	*	36,428
84.367	ESEA: Title II, Part A, Supporting Effective Instruction	14341	1,919,696
84.377	ESEA: Title I, School Improvement Grant (SIG)	*	1,840,297
84.424	ESEA: Title IV, Part A, Student Support and Academic Enrichment	15396	2,317,429
COVID-19: Education Stabilization Fund (ESF) Programs:			
84.425	COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund 1	15536	485,624
84.425	COVID-19: ESSER II Fund	15547	47,387,066
84.425	COVID-19: ESSER III Fund	15559	18,778,834
84.425U	COVID-19: ESSER III Fund: Learning Loss	10155	4,874,982
84.425C	COVID-19: Governor's Emergency Education Relief Fund (GEER): Learning Loss Mitigation	15517	2,830,311
84.425	COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	15618	2,363,315
84.425	COVID-19: ELO Grant: GEER II	15619	12,571
84.425	COVID-19: ELO Grant: ESSER III State Reserve Emergency Needs	15620	16,109
84.425	COVID-19: ELO Grant: ESSER III State Reserve Learning Loss	15621	11,861
84.425	COVID-19: After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Afterschool Programs	15649	7,326,529
84.425	COVID-19: 21st Century Community Learning Centers (CCLC) Rate Increase ESSER III State Reserve Afterschool Programs	15651	195,392
84.425	COVID-19: American Rescue Plan-Homeless Children and Youth (ARP-HCY) Program	15564	6,545
84.425F	Higher Education Emergency Relief Funds (HEERF) Program	P425F204408	<u>220,568</u>
Subtotal ESF Programs			<u>84,509,707</u>
Total U.S. Department of Education			<u>119,403,638</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2022

<u>Assistance Listing Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services - Passed through California Department of Health Care Services</u>			
93.575	Child Development Coronavirus Response Programs: Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend - COVID - 19	15555	\$ 1,930
93.575	Child Development: Federal California State Preschool Program (13-14)	*	71,140
93.596	Child Development: Federal California State Preschool Program (13-14)	13609	<u>18,963</u>
	Subtotal Child Development Coronavirus Response		<u>92,033</u>
93.674	Chafee Foster Care Independent Living	*	96,193
93.600	Head Start - Head Start Cluster	10016	6,682,071
93.566	Refugee Cash and Medical Assistance Program	*	175,399
<u>U.S. Department of Health and Human Services - Passed through Substance Abuse and Mental Health Services Administration</u>			
93.243	Meadowview Project Aware Grant	*	<u>821</u>
	Total U.S. Department Health and Human Services		<u>7,046,517</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
10.555	Child Nutrition Cluster: Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	13396	26,763,017
10.559	Child Nutrition: Summer Food Service Program Operations	13004	<u>806,204</u>
	Subtotal Child Nutrition Cluster		<u>27,569,221</u>
10.558	Child Nutrition: Child Care Food Program	13666	<u>2,333,551</u>
	Total U.S. Department of Agriculture		<u>29,902,772</u>
<u>U.S. Department of Defense</u>			
12.357	ROTC Language and Culture Training Grants	*	291,727

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Year Ended June 30, 2022

<u>Assistance Listing 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 Labor</u>			
17.259	Workforce Innovation and Opportunity Act Cluster: Workforce Investment Act, Youth Activities	10055	\$ <u>165,682</u>
<u>U.S. Department of Treasury - Passed through California Department of Education</u>			
21.019	COVID-19: Coronavirus Relief Funds (CRF): Learning Loss Mitigation	25516	<u>(13,719)</u>
	Total Federal Programs		<u>\$ 156,796,617</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, 2022

	Bond Interest and Redemption <u>Fund</u>
June 30, 2022 Unaudited Actual Financial Reporting Ending Fund Balance	\$ 21,226,253
To correct debt issuance premiums recorded by the Sacramento County Treasurer	<u>15,518,216</u>
June 30, 2022 Audited Financial Statements Ending Fund Balance	<u>\$ 36,744,469</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, 2022
(UNAUDITED)

	(Budget) <u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ 693,423,917	\$ 626,008,259	\$ 629,933,392	\$ 557,546,896
Expenditures	651,256,668	639,401,977	591,568,014	532,129,368
Other uses and transfers out	-	2,660,202	5,507,272	2,698,262
Total outgo	<u>651,256,668</u>	<u>642,062,179</u>	<u>597,075,286</u>	<u>534,827,630</u>
Change in fund balance	<u>\$ 42,167,249</u>	<u>\$ (16,053,920)</u>	<u>\$ 32,858,106</u>	<u>\$ 22,719,266</u>
Ending fund balance	<u>\$ 152,020,046</u>	<u>\$ 109,852,797</u>	<u>\$ 125,906,717</u>	<u>\$ 93,048,611</u>
Available reserves	<u>\$ 77,956,280</u>	<u>\$ 48,796,417</u>	<u>\$ 45,401,679</u>	<u>\$ 84,052,645</u>
Designated for economic uncertainties	<u>\$ 12,954,460</u>	<u>\$ 12,763,716</u>	<u>\$ 11,907,405</u>	<u>\$ 10,624,585</u>
Undesignated fund balance	<u>\$ 65,001,820</u>	<u>\$ 36,032,701</u>	<u>\$ 33,494,274</u>	<u>\$ 73,428,060</u>
Available reserves as percentages of total outgo	<u>12.0%</u>	<u>7.6%</u>	<u>7.6%</u>	<u>15.7%</u>
<u>All Funds</u>				
Total long-term liabilities	<u>\$ 1,120,033,801</u>	<u>\$ 1,150,304,688</u>	<u>\$ 1,380,986,742</u>	<u>\$ 1,663,304,598</u>
Average daily attendance at P-2, excluding Adult and Charter School	<u>34,559</u>	<u>32,673</u>	<u>38,220</u>	<u>38,220</u>

The General Fund fund balance has increased by \$39,523,452 over the past three years. The District has incurred operating deficits in one of the past three years, and anticipates incurring an operating deficit during the 2022-2023 fiscal year. The fiscal year 2022-2023 budget projects an increase of \$42,167,249. The fiscal year 2022-2023 First Interim Budget projects an increase of \$79.8 million. 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, 2022, the District has met this requirement.

Total long-term liabilities have decreased by \$512,999,910 over the past two years.

Average daily attendance has decreased by 5,547 over the past two years. The District anticipates an increase of 1,886 ADA for the 2022-2023 fiscal year.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOLS
 For the Year Ended June 30, 2022

Charter No.	<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
1848	Growth Public Schools	Separate Report
0640	Language Academy of Sacramento	Separate Report
0586	The Met Sacramento High School	Included as Charter Schools Fund
1690	New Joseph Bonnheim (NJB) Community Charter School	Included as Charter Schools Fund
0585	New Technology High School	Included as Charter Schools Fund
0596	Sacramento Charter High School	Separate Report
1948	Sacramento Academic and Vocational Academy (SAVA)	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, 2022

	<u>Academic and Support Services*</u>	<u>Child Care*</u>
Revenues		
Other local sources	\$ 165,195	\$ 307,702
Expenditures:		
Certificated salaries	93,834	106,412
Classified salaries	-	74,117
Employee benefits	62,733	107,009
Books and supplies	8,148	1,569
Contract services and operating expenditures	480	976
Indirect costs	-	17,619
Total expenditures	165,195	307,702
Change in fund balance	-	-
Fund balance, July 1, 2021	-	-
Fund balance, June 30, 2022	\$ -	\$ -

* Revenues and expenditures for the First 5 Grant are reflected in the District's Child Development Fund. See pages 69 to 70 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
For the Year Ended June 30, 2022

NOTE 1 - PURPOSE OF SCHEDULES

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.

Schedule of Instructional Time: The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

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 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.

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.

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 2022-2023 fiscal year, as required by the State Controller's Office.

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

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, 2022, 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

Opinion on Compliance with State Laws and Regulations

We have audited Sacramento City Unified School District's (District) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide) applicable to the state laws and regulations listed below for the year ended June 30, 2022.

<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	N/A, see reasoning
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A, see reasoning
Middle or Early College High Schools	N/A, see reasoning
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Yes
Comprehensive School Safety Plan	Yes
District of Choice	N/A, see reasoning
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Yes
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	N/A, see reasoning
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In Person Instruction Grant	Yes

(Continued)

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	Yes
Charter School Facility Grant Program	N/A, see reasoning

The District does not offer an Early Retirement Incentive Program; therefore, we did not perform any testing of the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any testing of Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform any testing of Middle or Early College High Schools.

The District is not reported as a District of Choice per the California Department of Education, therefore we did not perform any procedures related to District of Choice.

The District did not report any ADA related to Independent Study - Course Based; therefore, we did not perform any testing of Independent Study - Course Based ADA.

The District does not have a Charter School Facility Program; therefore, we did not perform any testing of Charter School Facility Program.

In our opinion, except for the noncompliance described in the Basis of 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, 2022.

Basis for Qualified Opinion on Compliance with State Laws and Regulations

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

As described in Finding 2022-002, 2022-003, 2022-004, 2022-005, and 2022-006 in the accompanying Schedule of Audit Findings and Questioned Costs, Sacramento City Unified School District did not comply with the requirements regarding Instructional Time, Immunizations, Charter Schools – Attendance, and Charter Schools – Annual Instructional Minutes-Classroom Based. 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.

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.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 *2021-2022 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 LLP

Sacramento, California
December 9, 2022

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, the business-type 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, 2022, 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 December 9, 2022.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 or significant deficiencies may exist that have not been identified. We identified a deficiency in internal controls that was communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2022-001.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sacramento City Unified School District 's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Sacramento City Unified School District 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 financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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 LLP

Sacramento, California
December 9, 2022

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***Opinion 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, 2022.

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, 2022.

Basis for Opinion on Compliance with State Laws and Regulations

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 are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 LLP

Sacramento, California
December 9, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Sacramento City Unified School District 's compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

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 each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Sacramento City Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Sacramento City Unified School District 's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Sacramento City Unified School District 's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Sacramento City Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Sacramento City Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we,

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Sacramento City Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Sacramento City Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Sacramento City Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 LLP

Sacramento, California
December 9, 2022

FINDINGS AND RECOMMENDATIONS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2022

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 X No

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

Noncompliance material to financial statements noted? _____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

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

Type of auditors' report issued on compliance for major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Opinion</u>
84.425, 84.425C, 84.425F, 84.425U 84.010	COVID-19: Education Stabilization Fund (ESF) Programs Title I Programs	Unmodified Unmodified

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

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425, 84.425C, 84.425F, 84.425U 84.010	COVID-19: Education Stabilization Fund (ESF) Programs Title I Programs

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? _____ X 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, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

2022-001 DEFICIENCY - SEGREGATION OF DUTIES IN JOURNAL ENTRY PROCESSING (30000)

Criteria: Sound accounting policies and proper segregation of duties require an internal control system be in place to ensure each transaction is complete, accurate and reviewed by a knowledgeable person prior to processing.

Condition: Three individuals in the Accounting Services department have the ability to prepare and post journal entries into the financial system. This is a repeat finding of 2021-001.

Effect: There exists opportunity for error or fraud to be committed related to financial reporting.

Cause: The design of controls within the journal entry process does not mitigate the potential for fraud or error in financial reporting.

Recommendation: We recommend that the District implement an internal control generating a log of journal entries prepared and posted by the same individual and require an independent individual to review and verify on a periodic basis.

Views of Responsible Officials and Planned Corrective Action: The District currently uses a manual process for the segregation of duties to mitigate the same individual preparing and posting their own journal entries into the financial system. The District will implement stronger internal controls by using the financial system to add an additional level of review and approval.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

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, 2022

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2022-002 DEFICIENCY – STATE COMPLIANCE –INSTRUCTIONAL TIME (40000)

Criteria: Determine, by grade level, the total number of days in each sampled school’s attendance calendar that were of at least the minimum length required, pursuant to Education Code sections 46112, 46113, 46114, 46115, 46117, and 46119, for elementary schools, or sections 46141 and 46142, for junior high schools and high schools. Compare the total qualifying days by grade level for each sampled school to the standards set forth in Education Code section 41420 or 37670, as applicable.

Condition: In the Spring of 2021-2022 fiscal year, the District had a teacher strike in where 8 days of instructional time were not provided. As a result of these lost instructional days, the District’s total instructional days fell below the requirement of 180 days at 172 days. Relatively, the number of instructional minutes by grade level fell below the minimums instructional minutes required by Education Code 46207.

<u>Grade</u> <u>Level</u>	<u>EC 46207</u>	
	<u>Statutory</u> <u>Requirement</u>	<u>Actual</u> <u>Minutes</u>
Kindergarten	36,000	34,400
Grade 1	50,400	48,144
Grade 2	50,400	48,144
Grade 3	50,400	48,144
Grade 4	54,000	51,584
Grade 5	54,000	51,584
Grade 6	54,000	51,584
Grade 7	54,000	51,408
Grade 8	54,000	51,408
Grade 9	64,800	61,872
Grade 10	64,800	61,872
Grade 11	64,800	61,872
Grade 12	64,800	61,872

Context: We performed the audit procedures enumerated in the State of California 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting and identified the finding described above.

Effect: The District is not in compliance with article 8 (commencing with section 46200) of chapter 2 of part 26 of the Education Code due to the loss of instructional minutes noted.

Cause: The cause of the lost instructional days is due to the workforce strike.

Fiscal impact: The financial penalty due to the minimum number of school days of 180 days not being met is a total of \$26,709,878. The financial penalty due to the minimums number of minutes by grade level not being met is a total of \$19,464,545. The total fiscal impact is \$46,174,423. The District has properly accrued for this payable penalty as of June 30, 2022.

Recommendation: The District should ensure minimum number of days and minutes are met for the school year.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2022-002 DEFICIENCY – STATE COMPLIANCE –INSTRUCTIONAL TIME (40000) (Continued)

Views of Responsible Officials and Planned Corrective Action: The loss of instructional days and minutes was a result of a workforce strike. The District will work to ensure the minimum number of days and minutes are met for the school year. Additionally, the District has the ability to submit a waiver to the State Board of Education to make up the lost days by adding to the instructional calendar double the lost number of instructional days/minutes for two consecutive school years, contingent upon state approval and negotiations.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2022-003 DEFICIENCY – STATE COMPLIANCE – IMMUNIZATIONS (40000)

Criteria: Verify that each pupil had two doses of a varicella vaccine and two doses of a measles vaccine as required by Title 17, California Code of Regulations section 6025 prior to admission, or has a current medical exemption from varicella and measles immunization on file. If the pupil had only one dose of either vaccine prior to admission, verify the second dose was received within four calendar months after the first dose.

Condition: Immunization records evidencing a second dose of varicella and measles vaccine were not obtained for one student, however, the student was admitted and attendance was claimed for the disallowed period.

Context: We performed the audit procedures enumerated in the State of California *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is not in compliance with the Title 17, California Code of Regulations section 6025 due to the inconsistency noted.

Cause: The District improperly admitted the student and claimed average daily attendance in the period in which the second dose had not yet been received.

Fiscal impact: The impact of this error is a total of \$6,263.

Recommendation: The District should ensure the Title 17, California Code of Regulations section 6025 requirements are properly followed prior to admission.

Views of Responsible Officials and Planned Corrective Action: The District has established deadlines for immunization compliance, as well as a number of guides and reports to use in monitoring immunization, that is communicated at the beginning of the school year to school sites and the centralized enrollment center. In the summer months, the District sends families personalized notices about missing immunizations. The District also provides a free SCUSD Immunization Clinic for qualified students that runs before school starts and on a weekly basis throughout the school year. In addition to this resources, the District Student Support and Health Services Department will provide a monthly report to each school site with the list of students who are not compliant for immunizations. The reports will be accompanied by a list of action steps to schools must take to ensure all students are compliant. To ensure accountability, the District Student Support and Health Services Department will follow-up directly with school sites who do not take action. The District will increase notifications and updates throughout the year to ensure new staff are up to date on immunization resources and required action steps.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2022-004 DEFICIENCY – STATE COMPLIANCE –CHARTER SCHOOL ATTENDANCE (10000)

Criteria: Verify that the number of school days reported on the Annual attendance report, which should not include any emergency closure days, corresponds to the number of school days on the school calendar and should not fall below 175 days pursuant to Education Code section 47612.

Condition: In the Spring of 2021-2022 fiscal year, the District's Charter Schools had a teacher strike in where 8 days of instructional time were not provided. As a result of these lost instructional days, the Bowling Green, George Washington Carver School of Arts and Science, and New Josoph Bonnheim Charter Schools' total instructional days fell below the requirement of 175 days at 172 days. New Technology High Charter fell below the requirement of 175 days at 167 days.

Context: We performed the audit procedures enumerated in the State of California *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is not in compliance Education Code section 47612 due to the loss of instructional days noted.

Cause: The cause of the lost instructional days is due to the workforce strike.

Fiscal impact: The financial penalty due to the minimum number of school days of 175 days not being met is a total of \$314,621. The District has properly accrued for this payable penalty as of June 30, 2022.

Recommendation: The District should ensure minimum number of days and minutes are met for the school year.

Views of Responsible Officials and Planned Corrective Action: The loss of instructional days and minutes was a result of a workforce strike. The District will work to ensure the minimum number of days and minutes are met for the school year. Additionally, the District has the ability to submit a waiver to the State Board of Education to make up the lost days by adding to the instructional calendar double the lost number of instructional days/minutes for two consecutive school years, contingent upon state approval and negotiations.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2022-005 DEFICIENCY – STATE COMPLIANCE –CHARTER SCHOOL ATTENDANCE (10000)

Criteria: Education Code Section 41601. For purposes of this chapter, the governing board of each school district shall report to the Superintendent during each fiscal year the average daily attendance of the school district for all full school months during (1) the period between July 1 and December 31, inclusive, to be known as the “first period” report for the first principal apportionment, and (2) the period between July 1 and April 15, inclusive, to be known as the “second period” report for the second principal apportionment. Each county superintendent of schools shall report the average daily attendance for the schools and classes maintained by the county superintendent of schools and the average daily attendance for the county school tuition fund. Each report shall be prepared in accordance with instructions on forms prescribed and furnished by the Superintendent.

Condition: The District reported The Met Sacramento High School ADA as Classroom-Based ADA in the Second Period Report and Annual Report for the year ended June 30, 2022. The Met Sacramento High School is a Nonclassroom-based program and the ADA should therefore, have been reported as Nonclassroom-based ADA.

Context: We performed the audit procedures enumerated in the State of California *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is not in compliance Education Code section 41601.

Cause: This was caused by a clerical error.

Fiscal impact: Not determinable.

Recommendation: The District should ensure ADA is reported on the proper line items in the Second Period Report as well as the Period Annual report.

Views of Responsible Officials and Planned Corrective Action: The District has identified the error and corrections necessary to accurately report the 2021-22 P-2 and Annual ADA for The Met. Management will revise the Second Period Report and the Annual Report and resubmit to the California Department of Education.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2022

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2022-006 DEFICIENCY – STATE COMPLIANCE –CHARTER SCHOOL – ANNUAL INSTRUCTIONAL MINUTES – CLASSROOM BASED (40000)

Criteria: Determine, by grade level, the total number of days in each sampled charter school’s attendance calendar that were of at least the minimum length required, pursuant to Education Code section 47612.5(a)(1).

Condition: In the Spring of 2021-2022 fiscal year, the District’s Charter Schools had a teacher strike in where 8 days of instructional time were not provided. As a result of these lost instructional days, the Bowling Green, George Washington Carver School of Arts and Science, and New Josoph Bonnheim Charter Schools’ total instructional days fell below the requirement of 175 days at 172 days. New Technology High Charter fell below the requirement of 175 days at 167 days. Relatively, the number of instructional minutes by grade level fell below the minimums instructional minutes required by Education Code 47612.5.

	<u>EC 47612.5</u>	
<u>Grade</u>	<u>Statutory</u>	<u>Actual</u>
<u>Level</u>	<u>Requirement</u>	<u>Minutes</u>
Kindergarten	36,000	34,400
Grade 1	50,400	48,144
Grade 2	50,400	48,144
Grade 3	50,400	48,144
Grade 4	54,000	51,584
Grade 5	54,000	51,584
Grade 6	54,000	51,584
Grade 9	64,800	61,872
Grade 10	64,800	61,872
Grade 11	64,800	61,872
Grade 12	64,800	61,872

Context: We performed the audit procedures enumerated in the State of California 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting and identified the finding described above.

Effect: The District is not in compliance with Education Code section 47612.5(a)(1) due to the loss of instructional day and minutes noted.

Cause: The cause of the lost instructional days is due to the workforce strike.

Fiscal impact: The financial penalty due to the minimum number of school days of 175 days not being met is quantified above in Finding 2022-005. The financial penalty due to the minimums number of minutes by grade level not being met is a total of \$463,970. The total fiscal impact is \$778,591. The District has properly accrued for this payable penalty as of June 30, 2022.

Recommendation: The District should ensure minimum number of days and minutes are met for the school year.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

(Continued)

2022-006 DEFICIENCY – STATE COMPLIANCE –CHARTER SCHOOL – ANNUAL INSTRUCTIONAL MINUTES – CLASSROOM BASED (40000) (Continued)

Views of Responsible Officials and Planned Corrective Action: The loss of instructional days and minutes was a result of a workforce strike. The District will work to ensure the minimum number of days and minutes are met for the school year. Additionally, the District has the ability to submit a waiver to the State Board of Education to make up the lost days by adding to the instructional calendar double the lost number of instructional days/minutes for two consecutive school years, contingent upon state approval and negotiations.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2022

2021-001 DEFICIENCY - SEGREGATION OF DUTIES IN JOURNAL ENTRY PROCESSING (30000)

Condition: Three individuals in the Accounting Services department have the ability to prepare and post journal entries into the financial system. This is a repeat finding of 2020-002.

Recommendation: We recommend that the District implement an internal control generating a log of journal entries prepared and posted by the same individual and require an independent individual to review and verify on a periodic basis.

Current Status: Not implemented.

District Explanation if Not Implemented: See current year finding 2022-001.

2021-002 STATE COMPLIANCE – SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Condition: At the following sites, Bowling Green Elementary and West Campus High, one or more attributes on the school accountability report card was not consistent with the information on the Facility Inspection Tool (FIT) for the site.

Recommendation: The District should ensure the school accountability report cards are completed appropriately based on the information of the most recent Facility Inspection Tool.

Current Status: Implemented.

District Explanation if Not Implemented: Not applicable.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item No. 9.4

Meeting Date: December 15, 2022

Subject: Approve Board Policy 7310 Naming of Facilities

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

Department: Facilities Support Services

Recommendation: Approve Board Policy 7310 Naming of Facilities.

Background/Rationale: Board Policy 7310 Naming of Facility was last adopted in 1998 and allows the Board to consider naming of facilities, or parts of facilities in honor of individuals, living or deceased, or geographical areas. The policy also calls for the appointment of a citizen advisory committee to review name suggestions and submit recommendation to the Board.

Proposed revisions to the policy help to align the naming of facilities with the District's mission and vision, provides more opportunity to consider names beyond what is currently in policy, further clarifies the process for appointing a citizen advisory committee that will review and recommend possible names to the Board of Education for their consideration.

The Board first reviewed the proposed changes to Board Policy 7310 Naming of Facilities at the November 17, 2022 Board Meeting as a First Reading. No additional changes to the proposed policy have been made since that meeting and staff is seeking your Approval of the policy at this time.

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:

1. Executive Summary
2. BP 7310 Naming of Facilities with tracked changes
3. BP 7310 Naming of Facilities with changes accepted

Estimated Time of Presentation: 10 minutes
Submitted by: Rose Ramos, Chief Business and Operations Officer
Nathaniel Browning, Director of Facilities
Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Facilities Support Services

Approve Board Policy 7310 Naming of Facilities

December 15, 2022



I. Overview/History of Department or Program

Board Policy 7310 Naming of Facility was last adopted in 1998 and allows the Board to consider naming of facilities, or parts of facilities in honor of individuals, living or deceased, or geographical areas. The policy also calls for the appointment of a citizen advisory committee to review name suggestions and submit recommendation to the Board. The policy allows for the renaming of facilities only under extraordinary circumstances and study.

The current policy version does not take into account an alignment with the District’s vision and mission in the naming process. It also does not account for culturally or historically relevant names, the honoring of the diversity within our District, or names that may reflect the educational aspirations or instructional focus of a school. Revisions to the policy include greater clarity around the appointment of a citizen advisory committee that will review and recommend possible names to the Board of Education for their consideration. Lastly, the revisions add further clarity around the ability to rename facilities as the Board deems appropriate.

II. Driving Governance:

California Education Code 35160 provides the governing board with the authority to “initiate and carry on any program, activity, or may otherwise act in any manner which is not in conflict with or inconsistent with, or preempted by, any law and which is not in conflict with the purposes for which school districts are established.”

California Education Code 221.2 codifies the California Racial Mascots Act that states, “The use of racially derogatory or discriminatory school or athletic team names, mascots, or nicknames in California public schools is antithetical to the California school mission of providing an equal education to all.”

The District’s Core Value which states, “We recognize that our system is inequitable by design and we vigilantly work to confront and interrupt inequities that exist to level the playing field and provide opportunities for everyone to learn, grow, and reach their greatness.”

III. Budget:

No budget impact.

IV. Goals, Objectives and Measures:

College, Career and Life Ready Graduates; Safe, Emotionally Healthy and Engaged Students; Family and Community Empowerment; Operational Excellence

V. Major Initiatives:

Ensuring Board Policy 7310 Naming of Facilities reflects the District’s mission and vision, provides additional guidance on naming criteria, and further defines the process for appointing

Board of Education Executive Summary

Facilities Support Services

Approve Board Policy 7310 Naming of Facilities

December 15, 2022



a citizen advisory committee to review and recommend possible names to the Board of Education.

VI. Results:

Review the proposed edits to Board Policy 7310 Naming of Facilities with approval at a subsequent Board meeting.

VII. Lessons Learned/Next Steps:

Bring Board Policy 7310 back for approval at the December 15, 2022 Board meeting.

Naming Of Facility

The ~~Sacramento City Unified School District Board of Education Governing Board~~ believes all schools should be welcoming, inclusive, and inspiring places for all students. The Board desires to ensure that the names of District facilities reflect the District's vision and mission. School facilities names shall consider the diverse community they serve. ~~shall name schools or individual buildings in recognition of:~~

The Board of Education should use the following criteria in considering naming a school or school facilities:

1. ~~1. Individuals who have been living or deceased for one year or more, who have made outstanding contributions to the county or community~~ In the case of a proposed name of an individual, criteria includes:
 - a. ~~Individuals who have made outstanding contributions to the county or community, or have made contributions of state, national, or worldwide significance.~~
 - ~~The individual's "primary legacy" (i.e. the key activities, advocacy or accomplishment for which the individual is most known) aligns with or reflects Sacramento City Unified School District's vision and mission.~~
 - b.
2. ~~2. Individuals, living or deceased, who have made contributions of state, national or worldwide significance~~
2. ~~3. The geographical area, landmark, cultural relevance, or historical event in which the school or building is located.~~
3. ~~Flora and Fauna of significant importance to the region.~~
4. ~~Other naming criteria, including:~~
 - a. ~~School/facility names that articulate aspirations of the educational outcomes for District students.~~
 - b. ~~School/facility names that reflect the instructional focus of the school.~~
 - c. ~~School/facility names should consider the diverse community that they serve.~~
 - d. ~~When possible, proposed names should avoid duplicating names of other schools in the region to prevent possible confusion.~~

~~District facilities that might be named could include, but are not limited to, schools, theaters, building wings, libraries, cafeterias, multipurpose rooms, choice programs or schools, labs, maker spaces, sports complexes, fields, gymnasiums, swimming pools, administration offices, and honor walls.~~

The Board encourages community participation in the process of selecting names. ~~The Superintendent or appointee shall oversee the appointment of A~~ a citizen advisory committee ~~shall be appointed~~ to review name suggestions and submit recommendations for the Board's consideration.

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The Board of Education has the discretion to change a facility's name at any time if they deem it appropriate for the benefit of the District. Specifically, the Board of Education will consider renaming facilities to reflect the mission, vision and/or values of the district. The Board of Education will take the name and history into account, and include an exhibit that represents the history of the name. (cf. ~~1220-Citizen Advisory Committees~~)

~~The renaming of existing schools or major facilities shall occur only under extraordinary circumstances and after thorough study.~~

~~Memorials~~

~~Upon request, the Board shall consider naming buildings, parts of buildings or athletic fields in honor of the contributions of students, staff members and community members who have been deceased for at least one year.~~

Legal Reference:

EDUCATION CODE

[35160](#) Authority of governing boards

Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 16, 1998 Sacramento, California

reviewed: November 19, 2001

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Naming Of Facility

The Sacramento City Unified School District Board of Education believes all schools should be welcoming, inclusive, and inspiring places for all students. The Board desires to ensure that the names of District facilities reflect the District's vision and mission. School facilities names shall consider the diverse community they serve.

The Board of Education should use the following criteria in considering naming a school or school facilities:

1. Individuals who have been deceased for one year or more. In the case of a proposed name of an individual, criteria includes:
 - a. Individuals who have made outstanding contributions to the county or community, or have made contributions of state, national, or worldwide significance.
 - b. The individual's "primary legacy" (i.e. the key activities, advocacy or accomplishment for which the individual is most known) aligns with or reflects Sacramento City Unified School District's vision and mission.
2. Geographical area, landmark, cultural relevance, or historical event.
3. Flora and Fauna of significant importance to the region.
4. Other naming criteria, including:
 - a. School/facility names that articulate aspirations of the educational outcomes for District students.
 - b. School/facility names that reflect the instructional focus of the school.
 - c. School/facility names should consider the diverse community that they serve.
 - d. When possible, proposed names should avoid duplicating names of other schools in the region to prevent possible confusion.

District facilities that might be named could include, but are not limited to, schools, theaters, building wings, libraries, cafeterias, multipurpose rooms, choice programs or schools, labs, maker spaces, sports complexes, fields, gymnasiums, swimming pools, administration offices, and honor walls.

The Board encourages community participation in the process of selecting names. The Superintendent or appointee shall oversee the appointment of a citizen advisory committee to review name suggestions and submit recommendations for the Board's consideration.

The Board of Education has the discretion to change a facility's name at any time if they deem it appropriate for the benefit of the District. Specifically, the Board of Education will consider renaming facilities to reflect the mission, vision and/or values of the district. The Board of Education will take the name and history into account, and include an exhibit that represents the history of the name.

Legal Reference:

EDUCATION CODE

[35160](#) Authority of governing boards

Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 16, 1998 Sacramento, California

reviewed: November 19, 2001



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.5

Meeting Date: December 15, 2022

Subject: Approve the Submission of Credential Waiver Applications to the California Commission on Teacher Credentialing

- 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 Submission of Credential Waiver Applications to the California Commission on Teacher Credentialing.

Background/Rationale: In order to exercise additional options in which to fill vacant certificated positions, Human Resources will be submitting credential waiver applications to the Commission on Teacher Credentialing for approval. The teachers on the attached list hold a California Preliminary Teaching Credential in their respective subject areas.

The Waiver requests are for specific certifications as teachers continue to work towards their English Language Authorizations, Bilingual Authorization or Basic Skills Requirement. This approval authorizes and delegates to the Superintendent, or his designee, to take all necessary measures and action to obtain the approval of these credential waivers.

Financial Considerations: None

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

Documents Attached:

1. Executive Summary
2. Waiver Request

Estimated Time of Presentation: 5 min
Submitted by: Cancy McArn, Ed.D., Chief Human Resources Officer
Approved by: Jorge A. Aguilar, Superintendent Page 1 of 1

Board of Education Executive Summary

Human Resource Services

Approve the Submission of a Credential Waiver Application to the California Commission on Teacher Credentialing
December 15, 2022



I. Overview/History of Department or Program

Since July 1, 1994, the California Commission on Teacher Credentialing (Commission) has had the sole authority to review requests by employing school districts to temporarily waive specific credential requirements for individuals. Waivers are requested by employing agencies when they have exhausted their attempts to find a credentialed individual or an individual who is eligible for an emergency permit. When adopting regulations and developing procedures for exercising its authority, the Commission established as the fundamental goal of the waiver process the transitioning of individuals from waivers to emergency permits and ultimately to full credentials. Since the requirements for credential waivers are at a level below those for emergency permits, regulations require that every waiver presented to the Commission's Appeals and Waivers Committee must go through a public notice process at the local level. Governing boards of public school districts must approve each waiver in a public meeting.

II. Driving Governance:

The Commission is the agency of California government that licenses teachers and other professionals who serve in the public schools. As the policy-making body that establishes and maintains standards for the education profession in the state, the Commission is concerned with the quality and effectiveness of the preparation of teachers and other school practitioners. On behalf of the education profession and the public, one of the Commission's most important responsibilities is to establish and implement strong, effective standards of quality for the preparation and assessment of teachers who will teach English learners.

Twenty-five percent of all children enrolled in California public schools are designated as English learners and require specialized instruction in English language development. For these reasons, California has placed a high priority on preparing teachers to work with students from multicultural and linguistically diverse backgrounds. Since 1970, the State of California has required that classes designed to serve students primarily designated as English Learners in public schools must be taught by teachers who have the appropriate preparation to teach linguistically and culturally diverse students.

III. Budget: N/A

IV. Goals, Objectives and Measures:

In order to exercise additional options in which to fill vacant certificated position, Human Resources will be submitting credential waiver applications to the Commission on Teacher Credentialing for approval. The teachers in these current positions hold a California Preliminary

Board of Education Executive Summary

Human Resource Services

Approve the Submission of a Credential Waiver Application to the California Commission on Teacher Credentialing
December 15, 2022



Teaching Credential in their respective subject area and have been working towards the English Language Authorizations, Bilingual Authorization or CBEST Exam. However, additional time is needed to complete the credential process.

V. Major Initiatives:

The school district must submit these waiver requests for current employees who continue to complete programs and move toward this authorization, as well as for newly hired employees who need to enter into an approved program. Having 100% of teachers qualified to teach English Language learners is essential.

VI. Results:

The following teachers will be able to continue in their current positions:

- Matthew Marsango

VII. Lessons Learned/Next Steps:

Staff recommends the approval of the Submission of a Credential Waiver Application to the California Commission on Teacher Credentialing.

**REGULAR BOARD MEETING FOR December 15, 2022
CREDENTIAL WAIVER REQUEST**

Name	Position/Location	Education Code Section	Brief Description of Section
Matthew Marsango CTE Teacher	Teacher, Middle School Career & Technical Education Albert Einstein Middle School	EC §44253.3	Professional Preparation Program – Crosscultural, Language & Academic Development (CLAD)



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.6

Meeting Date: December 15, 2022

Subject: Receive Sacramento City Teachers Association (SCTA)
Initial Proposal Regarding Certificated Unit Collective
Bargaining 2022-2023 Successor Agreement Negotiations

- 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: Receive Sacramento City Teachers' Association's (SCTA) Initial Proposal Regarding Certificated Unit Collective Bargaining 2022-2023 Successor Agreement Negotiations.

Background/Rationale: Under the Educational Employment Relations Act (EERA), the District and employee organizations shall publicly present their initial proposals related to collective bargaining, which shall thereafter be public records (Government Code § 3547).

Financial Considerations: None

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

Documents Attached: N/A

<p>Estimated Time of Presentation: 2 minutes</p> <p>Submitted by: Jorge Aguilar, Superintendent</p> <p>Approved by: Jorge Aguilar, Superintendent</p>
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item #11.1a

Meeting Date: December 15, 2022

Subject: Approval/Ratification of Grants, Entitlements, and Other Income Agreements
Approval/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:

Financial Considerations: See attached.

LCAP Goal(s): College, Career and Life Ready Graduates; Safe, Emotionally Healthy, Engaged Students; Family and Community Empowerment; 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 – Facilities Projects
5. Change Notices – Facilities Projects

Estimated Time of Presentation: N/A

Submitted by: Rose Ramos, Chief Business Officer

Robert Aldama, Interim Purchasing Manager

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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YOUTH DEVELOPMENT

<p>Expanded Learning Program 2022/23</p> <p>New Contract:</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>8/1/22 – 6/30/23: Providers will develop, maintain and sustain expanded learning programming for the 2022/23 school year. All services will be provided in-person subject to federal, state, and local health and safety regulations pertaining to COVID-19. Site-specific services are included in the attached contracts. Expanded Learning providers are selected through a Request for Qualifications process that includes evaluation by the site and Youth Development. Providers are required to meet enrollment and attendance targets and utilize the Youth Development Quality Assurance tool or a Self-Assessment tool as the monitoring and evaluation device on a monthly basis.</p>
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2022/23 Expanded Learning Contracts

Bigger Than Us Arts, SA23-00388

Sites served: Abraham Lincoln, A.M. Winn, Bret Harte, Caleb Greenwood, Earl Warren, Father Keith B. Kenny, Golden Empire, James Marshall, John Still MS, Leataata Floyd, Mark Twain, Martin Luther King, Jr., Luther Burbank HS, Pacific, Phoebe Hearst, PS7 ES, School of Engineering and Science, Sequoia and Will C. Wood

\$133,200
Expanded Learning Opportunities Program Grant

EXPENDITURE AND OTHER AGREEMENTS

Restricted Funds

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
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YOUTH DEVELOPMENT DEPARTMENT

<p>Studio T SA23-00340</p> <p>New Contract:</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>10/1/22 – 6/30/23: Provide youth with opportunities to build positive self-esteem, learn the history of urban and traditional art, be physically active, host parent engagement activities and express themselves through visual and performing arts during the after school program hours at Tahoe, Camellia Basic, H.W. Harkness, Cesar Chavez, Woodbine Elementary Schools; School of Science and Engineering, Rosa Parks and Fern Bacon Middle Schools. This program will meet with at least 15-20 students per session for 30 weeks to express themselves artistically by learning different styles of dance; at the end of the program the youth will perform their dance routine(s) and display their visual art at the end of the program event held in collaboration with the afterschool program</p>	<p>\$100,800 ASES Funds</p>
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HUMAN RESOURCES DEPARTMENT

National University SA23-00356	10/19/22-10/19/23. Sacramento City Unified Leadership Program (SCULP) is a “grow our own” program that we are in partnership and collaboration with National University, Sacramento County Office of Education and Sacramento City Unified School District.	\$200,000 2021-2022 Educator Effectiveness Funds
New Contract:		
<input checked="" type="checkbox"/> Yes		
<input type="checkbox"/> No		

NEW JOSEPH BONNHEIM

Center for Fathers and Families SA23-00394	1/1/22-6/30/23. Center for Fathers and Families goal is to help increase academic achievement of youth while providing a safe and productive learning environment during the morning program, extra class and sports programs. Program is set up to develop the child’s sense of independence, responsibility and self-worth; empower students to be academically successful. Site being served is New Joseph Bonnheim.	\$135,394.57 2021-2022 Expanded Learning Opportunity Program Funds
New Contract:		
<input checked="" type="checkbox"/> Yes		
<input type="checkbox"/> No		

LEATAATA FLOYD

Conditions for Learning SA23-00350	7/1/22-6/30/23. Conditions for Learning will support Leataata Floyd Elementary educators approximately four (4) days/week in aligning the Leataata Floyd Elementary Single Plan for Student Achievement (SPSA) with effective instruction practices and approaches to support the increase in student achievement.	\$156,000 ESSER III Funds
New Contract:		
<input checked="" type="checkbox"/> Yes		
<input type="checkbox"/> No		

TECHNOLOGY DEPARTMENT

Cadence Solutions SA23-00408	YEAR 1 of 3. Our current document management system, BMI AppExtender, is an on-premise system that was installed in 2007. Loss of critical documents from indexing errors necessitates a move to a new system. This document management is critical for retention of our Class 1 -Permanent, Class 2 -Optional, and Class 3 - Disposable records in accordance with the California Code Of Regulations. OpenText is the #2 rated document management system according to Gartner's Magic Quadrant research methodology allowing for keyword searches, work-flows, and document recognition for ease of use. The system will be cloud-hosted for data protection and business continuity. There is no software media delivered. Cadence Solutions, a Microsoft gold-rated partner, will provide implementation of OpenText and the Microsoft Azure cloud setup	\$145,600 General Funds
New Contract:		
<input checked="" type="checkbox"/> Yes		
<input type="checkbox"/> No		
CDW-G R23-02535	OpenText cloud-based document management implementation. Our current document management system, BMI AppExtender, is an on-premise system that was installed in 2007. Loss of critical documents from	\$461,951.02 ESSER III Funds

Utilizing California
NVP SoftwareContract
ADSP016-130652 7-
16-70-37

New Contract:

- Yes
- No

indexing errors necessitates a move to a new system. This document management is critical for retention of our Class 1 -Permanent, Class 2 -Optional, and Class 3 - Disposable records in accordance with the California Code Of Regulations. OpenText is the #2 rated document management system according to Gartner's Magic Quadrant research methodology allowing for keyword searches, work-flows, and document recognition for ease of use. The system will be cloud-hosted for data protection and business continuity.

OpenText is quoted by CDWG using the competitively bid California NVP SoftwareContract (ADSP016-130652 7-16-70-37). There is no software media delivered. Cadence Solutions, a Microsoft gold-rated partner, will provide implementation of Opentext and the Microsoft Azure cloud setup. Ongoing OpenText maintenance costs (year two and beyond) will be paid directly to Opentext. The first year initial cost will be paid by one time funds with year two and beyond ongoing funds.

CAREER AND TECHNICAL DEPARTMENT

UC Berkeley / UC
Regents
SA23-00404

New Contract:

- Yes
- No

11/1/22-8/31/25. CC+S to work with SCUSD and Community / Civic partners to collectively for justice and generate joy across our most marginalized schools, districts and communities. Be reimaginging the role and tremendous capacity of adolescents' problem-solver and agents of change. This can and must be considered amid California and national efforts to restructure educational systems in support of career pathways, community schools and other recent priorities.

CC+S proposes a 3-year partnerships initiative to take work-based learning to a new level of collective impact where students' sense of agency and research capacity is mobilized to address and impact our communities deepest / greatest challenges such as homelessness, environmental resilience and education equity. We believe this will also lift up SCUSD career pathways as a statewide and national model of inspiration.

\$250,000
Career Technical
Education
Incentive Grant
Program Funds

Unrestricted Funds

Contractor

Description

Amount

Core Districts
SA23-00351

9/1/22 – 6/30/23. Core District is a collaboration of school districts working together to improve student achievement through highly productive, meaningful partnership and learning between member school districts. Core District will provide improvement assistance to the Superintendent, the District's working Cabinet and Board, in addition providing detailed data and analytics to ensure that every student has what they need to thrive.

\$198,375
General Funds

New Contract:

- Yes
- No

APPROVAL OF DECLARED SURPLUS MATERIALS AND EQUIPMENT

SITE/DEPT	ITEM
Serna Center, Albert Einstein MS, Edward Kemble Elem, John Sloat Elem.	BACKGROUND: The Education Code regulates the procedures by which a school district can dispose of personal property. Education Code section 17546 provides that the governing board may, by unanimous vote, dispose of items valued at \$2,500 or less by private sale without advertising, by selling the items at public auction, or if the board finds that the property is of insufficient value to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the board, or it may be disposed of in the local public dump. The District has held previous auctions, but they have generally cost more than they have netted for the District.
<u>Items</u>	STATUS: The District has determined these items are not repairable nor usable.
Computers (2 each) Chromebooks (196 each) Monitor (1 each) Printers (3 each) Projectors (2 each)	
<u>TOTAL VALUE</u>	RECOMMENDATION: It is recommended that the Board of Education approve the salvage of the listed items per Education Code section 17546
\$0.00	
<u>DISPOSAL METHOD</u>	

RECOMMENDED BID AWARDS – FACILITIES PROJECTS

Project:	Lease-Leaseback Agreement for Cesar Chavez/Edward Kemble New Construction and Modernization
Recommendation:	Approve lease-leaseback contract with Balfour Beatty / Clark & Sullivan, a joint venture for preconstruction services of \$74,810 for this project. Authorize staff to pursue a lease-leaseback contract with Balfour Beatty / Clark & Sullivan, a joint venture for construction services for this project using a fee-based contract with a percentage fee of 2.89%. Once plans are finalized, approved by Division of State Architect and the Guaranteed Maximum Price (GMP) of the project is developed, the construction contract will be submitted to the Board for approval. The cost of construction is currently estimated at \$61,700,000. This Request for Proposal was publicly advertised on September 26, 2022 and October 3, 2022.
Amount/Funding:	\$74,810 – Measure H Funds
Bid No:	Gas Line Replacement at Pacific ES. Replacing deteriorating gas lines. Existing lines pose safety concerns and require multiple service calls.
Bids received:	November 16, 2022
Recommendation:	Award to MBS Engineering
Funding Source:	General Maintenance

BIDDER	BIDDER LOCATION	AMOUNT
MBS Engineering Inc.	San Ramon, CA	\$101,000.00

CHANGE NOTICES – FACILITIES PROJECTS

The following change notice is submitted for approval.

Project: **John Sloat Playground and Parking Lot**

Recommendation: California Design West Architectural Agreement was awarded \$227,392.40 at the September 15, 2022 Board of Education Meeting. Approve Amendment No. 1 to California Design West’s Architectural Agreement for Additional Architectural and Engineering Service Fees per SCUSDs request to add Kindergarten Play Equipment as well as additional paving upgrades to bike entry area.

Amount/Funding: Increase of \$10,072.00; Measure Q

Project: **Sequoia Restroom Replacement**

Recommendation: California Design West Architectural Agreement was awarded \$134,661.58 at the November 3, 2022 Board of Education Meeting. Approve Amendment No. 1 to California Design West’s Architectural Agreement for Additional Architectural and Engineering Service Fees per SCUSDs request to add additional fencing, gates, and handrails.

Amount/Funding: Increase of \$17,020.00; Measure Q

SUPPLEMENTAL AGREEMENT FOR SERVICES

Between

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Youth Development Support Services**

And

Bigger Than Us Arts

The Sacramento City Unified School District (“District” or “SCUSD”) and Bigger Than Us Arts (“BTU Arts” or the “Contractor”) (collectively the “Parties”) hereby enter into this Agreement for program services (“Agreement”) effective on October 3, 2022 (“Effective Date”) with respect to the following recitals:

RECITALS

WHEREAS, the District desires to engage BTU Arts to provide music, visual, and performing arts to SCUSD Expanded Learning Programs. Through arts engagement, BTU teaching artists’ goal is to instill and support positive forms of expression in the school community through the promotion of literacy in the arts. These services will be provided at **Abraham Lincoln Elementary, A.M. Winn Elementary, Bret Harte, Caleb Greenwood, Earl Warren, Father Keith B. Kenny, Golden Empire Elementary, James Marshall, John Still K-8, Leataata Floyd, Mark Twain, Martin Luther King, Jr. K-8, Luther Burbank High, Pacific Elementary, Phoebe Hearst Elementary, PS7 Elementary, School of Engineering and Science, Sequoia Elementary, Will C Wood;** and

WHEREAS, the ultimate goals of this agreement are to (1) meet with at least 15-20 students per session; (2) sessions will be one hour increments and BTU will provide three hours of instruction per week at all 18 program sites for total of 30 weeks except Leataata Floyd (22 weeks); (3) provide staff and support for the arts classes and workshops; (4) provide and disperse curriculum for the classes as well as the preparation for performance (5) support and enhance current arts activities in schools (6) provide performance opportunities for students within the program; and

All services will be provided in-person subject to federal, state, and local health and safety regulations pertaining to COVID-19. The Contractor and all of its employees who will be working with students in person must abide by all local, California, and federal applicable law, including FERPA, 20 U.S.C. 1232g, and Ed. Code section 49060 et seq., which limits personally identifiable student records without parental consent with limited exceptions. All employees who will be working with students must undergo a criminal background investigation by SCUSD.

NOW THEREFORE, THE PARTIES AGREE AS FOLLOWS:

A. Roles and Responsibilities.

i. BTU Arts Program shall adhere to the scope of work outlined in this agreement. BTU Arts Program will provide staff, and coordinate across specified program sites. BTU Arts Program will work with the SCUSD Youth Development Support Services staff in program implementation. Prior to any off site activities, BTU Arts will request approval from Youth Development area specialist and complete all needed school district documentation. BTU Arts Program will provide site management and supervision with a ratio of 1 to 20 adult/students and maintain at least 15 - 20 students in the program.

ii. District shall provide contract management, administrative oversight, coordination of activities and logistics for the program and additional components. District shall provide and coordinate space and location of all trainings, events, and programs. District shall coordinate the convening of all contractors to facilitate program planning and modifications. District shall coordinate the evaluation process and facilitate the evaluation team.

B. Payment. For providing the obligations pursuant to this Agreement, BTU Arts Program shall invoice the District in three installments not to exceed the total amount of **\$133,200** (\$128,250 + 4950 for 22 weeks of Leataata Floyd program). The final installment shall not be invoiced until completion of all obligations pursuant to this Agreement.

C. Independent Contractor. While engaged in providing the services provided in this Agreement and otherwise performing as set forth in this Agreement, BTU Arts Program and each of BTU Arts Program employees, is an independent contractor, and not an officer, employee, agent, partner, or joint venturer of the District.

D. Insurance Requirements. Prior to commencement of services and during the life of this Agreement, BTU Arts Program shall provide the District with a copy of its policy evidencing its comprehensive general liability insurance coverage in a sum not less than \$1,000,000 per occurrence. BTU Arts Program will also provide a written endorsement to such policy naming District as an additional insured, and such endorsement shall also state "Such insurance as is afforded by this policy shall be primary, and any insurance carried by District shall be excess and noncontributory." If insurance is not kept in force during the entire term of the Agreement, District may procure the necessary insurance and pay the premium therefore, and the premium shall be paid by BTU Arts Program to the District.

E. Fingerprinting Requirements. As required by SCUSD, all individuals that come into contact with SCUSD students must undergo a criminal background investigation by SCUSD. BTU Arts agrees that any employee it provides to the District shall be subject to the fingerprinting and TB requirements set forth in the California Education Code. The agency will be notified upon clearance. Upon receipt of a subsequent arrest notification from DOJ, SCUSD shall within 48 hours notify BTU Arts of such a subsequent arrest notification. If an employee is disqualified from working for District pursuant to the requirements of the California Education Code, BTU Arts agrees to provide a replacement employee within 15 days of receiving notification that the previous employee has been disqualified. Failure to adhere to the terms of this provision is grounds for termination of the Agreement.

BTU Arts further agrees and certifies that any employee providing services directly to any student(s) of SCUSD whether qualifying as a Mandated Reporter as defined by California Penal Code §11165.7(a), or not, shall be provided annual training on child abuse and mandated reporting of child abuse or neglect

utilizing an evidence-based training method which includes training on how to recognize conduct of adults which may trigger reasonable suspicion of abuse of children, i.e., “red-flag” or “grooming” behaviors.

F. Confidential Records and Data. Each Party shall not disclose confidential records received from the other Party, including student records pursuant to FERPA, 20 U.S.C. § 1232g, *et seq.*, and California Education Code Section 49060, *et seq.* BTU Arts shall maintain the confidentiality of student or pupil records and shall not disclose such records to any third parties without the express written approval of the District. In the event a Party receives a request for disclosure of such confidential records, whether under the California Public Records Act, a duly-issued subpoena, or otherwise, said Party shall tender the request to the other Party who shall be responsible for addressing said request, including the defense of its claim of confidentiality. The Party asserting its claim of confidentiality shall hold harmless and defend the Party receiving such a request from any liability, claim, loss, cost, attorney’s fees and damages, as adjudged by a court of competent jurisdiction, arising out of a refusal to disclose such confidential records.

G. Period of Agreement. The term of this Agreement shall be from October 3, 2022 through June 30, 2023. The District may terminate this Contract with cause upon written notice of intention to terminate for cause. A Termination for Cause shall include: (a) material violation of this Contract by the Contractor; (b) any act by the Contractor exposing the District to liability to others for personal injury or property damage; or (c) the Contractor is adjudged a bankrupt; Contractor makes a general assignment for the benefit of creditors, or a receiver is appointed on account of the Contractor's insolvency.

Ten (10) calendar days after service of such notice, the condition or violation shall cease, or satisfactory arrangements for the correction thereof be made, or this Contract shall cease and terminate. In the event of such termination, the District may secure the required services from another contractor. If the cost to the District exceeds the cost of providing the service pursuant to this Contract, the excess cost shall be charged to and collected from the Contractor. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to the District. Written notice by the District shall be deemed given when received by the other party or no later than three days after the day of mailing, whichever is sooner.

H. Indemnity.

i. BTU Arts Program shall indemnify and hold harmless the District, including the officers, employees, agents, and volunteers of the District, from and against all claims, damages, losses, expenses, including reasonable attorney fees and costs, arising out of the performance of the terms of this Agreement, caused in whole or in part by any negligent act or omission or willful misconduct of BTU Arts Program, any subcontractor, anyone directly or indirectly employed by BTU Arts Program or anyone for whose acts any of them may be liable, except to the extent caused by the negligent act or omission or willful misconduct of the District.

ii. Sacramento City Unified School District shall indemnify and hold harmless BTU Arts Program, including the officers, employees, agents, and volunteers of BTU Arts Program from and against all claims, damages, losses, expenses, including reasonable attorney fees and costs, arising out of the performance of the terms of this Agreement, caused in whole or in part by any negligent act or omission or willful misconduct of the District, any subcontractor, anyone directly or indirectly employed the District or anyone for whose acts any of them may be liable, except to the extent caused by the negligent act or omission or willful misconduct of BTU Arts Program.

I. Severability. If any provisions of this Agreement are held to be contrary to law by final legislative act or a court of competent jurisdiction inclusive of appeals, if any, such provisions will not be deemed valid and subsisting, except to the extent permitted by law, but all other provisions will continue in full

force and effect.

J. Applicable Law/Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of California. If any action is instituted to enforce or interpret this Agreement, venue shall only be in the appropriate state or federal court having venue over matters arising in Sacramento County, California, provided that nothing in this Agreement shall constitute a waiver of immunity to suit by the District.

K. Assignment. This Agreement is made by and between BTU Arts Program and the District and any attempted assignment by them, their successors or assigns shall be void unless approved in writing by all Parties.

L. Entire Agreement. This Agreement constitutes the entire agreement between BTU Arts Program and District with respect to the subject matter hereof and supersedes all previous negotiations, proposals, commitments, writing advertisements publications and understandings of any nature whatsoever with respect to the same subject matter unless expressly included in this Agreement. BTU Arts Program hereby waives the presumption that any ambiguities in a contract are read against the drafter of same. The Parties further agrees and represents that each of them are the drafters of every part of this Agreement.

M. Amendments. The terms of this Agreement shall not be amended in any manner except by written agreement signed by the parties.

N. Execution In Counterparts. This Agreement may be executed in counterparts such that the signatures of the Parties may appear on separate signature pages. Facsimile or photocopy signatures shall be deemed original signatures for all purposes.

O. Authority. Each party represents that they have the authority to enter into this Agreement and that the undersigned are authorized to execute this Agreement.

P. Approval/Ratification by Board of Education. This Agreement shall be subject to approval/ratification by the District's Governing Board of Education and/or designee.

Q. Nondiscrimination. It is the policy of the District that in connection with all services performed under this contract, there will be no discrimination against any prospective or active employee engaged in the work because of race, color, ancestry, national origin, handicap, religious creed, sex, gender identity, sexual orientation, age or marital status. Contractor agrees to comply with applicable federal and California laws including, but not limited to, the California Fair Employment and Housing Act.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed in duplicate.

DISTRICT:

By: _____
Rose Ramos, Chief Business Officer
Sacramento City Unified School District

Date

CONTRACTOR:

By:  _____
Bigger Than Us Arts

11/02/2022

Date

Print Name: Benwar Shepard

Title: Executive Director

Phone Number: 916-690-5856

Email: benwar@btuarts.org

**MOU- SCUSD Youth Development Support Services & BTU Arts
Scope of Work 2021-22 School Year
Attachment A**

Description of Service	BTU Arts Deliverable(s)/Activities	Timeframe
<p>Program Planning: In collaboration with SCUSD and other partners, BTU Arts will plan, implement, modify and evaluate BTU Arts programming outlined in the MOU including:</p>	<ul style="list-style-type: none"> ● Participate in 3 mandatory YDSS Supplemental Provider Meetings ● BTU Arts staff will follow all the guidelines of SCUSD’s volunteer protocol. SCUSD YDSS will provide a copy of the volunteer protocol to the agency. ● Promote the SCUSD vision that every student is a responsible, productive citizen in a diverse and competitive world. ● Provide sufficient staffing for program to maintain a 1:20 (adult/student) ratio ● BTU Arts staff will follow all the guidelines of Volunteer Protocol ● Provide staff and support for the arts classes and workshops ● Coordinate with school staff to assess current arts needs ● Hire and manage all BTU Arts after school staff. ● To place BTU employees at appropriate school sites ● To support and enhance current arts activities in schools. ● Develop a program plan for each site and review it quarterly with all staff. 	<p>Meeting dates: Schedule date in 11/2022 Schedule date in February, 2023 Schedule date in 5/2023</p>
<p>Program Management & Facilitation: BTU Arts will provide staff, coordination and programming across designated sites, and will also:</p>	<ul style="list-style-type: none"> ● Provide enrichment programming to at least 15-20 students per site. ● Communicate regularly with SCUSD lead staff regarding project progress ● Coordinate with site After School Program Manager regarding program delivery, field trips and/or additional student activities ● Facilitate parent involvement in events/activities for parents of program participants ● Facilitate communication between parents of participants and the school regarding announcements and information that pertains to the program participants ● Participate in other SCUSD YDSS events ● Other deliverables as agreed upon by BTU Arts and the District 	<p>On-going</p>
<p>Program Evaluation: BTU Arts will conduct ongoing program assessment and evaluation, and will also:</p>	<ul style="list-style-type: none"> ● Maintain and provide to the SCUSD lead staff timely enrollment rosters and attendance records. Invoices for payment will only be processed once all documentation is submitted to designated YDSS staff. ● Report to SCUSD lead staff regarding progress on overall outcomes ● Provide mid-year update at the end of the semester (January/February 2023) ● Provide final impact report on the impact and overall outcomes of the program on or before June 16, 2023, which should include results of pre/post tests showing student progress 	<p>Ongoing</p>

Description of Service	SCUSD Deliverable(s)/Activities	Timeframe
<p>Program Planning Program; Management; Program Evaluation YDSS will:</p>	<ul style="list-style-type: none"> ● SCUSD YDSS will pay BTU Arts Program the total amount of \$133,200. ● Train BTU Arts Program staff on SCUSD protocols, mission, vision, and structure. YDSS will provide resources for Mandated Reporter Training. ● Provide information about BTU Arts’s program scope and deliverables to site administration ● Provide classroom space for the program at each designated site once students return to sites for in-person instruction. ● Once students return to campuses, BTU Arts will need prior permission from the area specialist to provide services in person ● Assist in recruiting participants for the program through school advertising and outreach ● Collect and share data per mutual agreement to be included in evaluation reports, to the extent permitted by law and regulation 	

COVID-19 Addendum

In further consideration for this Agreement, The Contractor enters this COVID-19 Addendum as Contractor and its employees would be providing services from the school sites:

1. Contractor agrees to strictly follow all currently applicable federal, state, county, city and/or district rules regarding protection from the COVID-19. Such guidelines may be found at:
 - a. <https://www.cdc.gov/coronavirus/2019-ncov/index.html>
 - b. <https://covid19.ca.gov/>
 - c. <https://www.saccounty.net/COVID-19/Pages/default.aspx>
 - d. <https://www.cityofsacramento.org/Emergency-Management/COVID19>
 - e. https://www.scusd.edu/sites/main/files/file-attachments/mitigation_guidelines.pdf
 - f. <https://returntogether.scusd.edu/return-health>
2. Contractor agrees to strictly follow all currently applicable federal, state, county, city and/or district rules regarding reopening guidelines for child care providers. Such guidelines may be found at:
 - a. <https://www.saccounty.net/COVID-19/Documents/SCPH%20COVID-19%20Reopening%20guidelines%20for%20Child%20Care%20final.pdf>
3. School Administration and plant manager need to be aware of the staff and all the activities.
4. Contractor will provide training to their staff on COVID-19 mitigation measures and how to remain safe at all times.
5. Agency staff will only be at the sites during the hours agreed upon with the site administration.
6. Agency staff are required to follow all District protocols while on-site at this time, including, but not limited to maintaining proper physical distancing, wearing a mask while inside district's facilities, partaking in the health screening, washing their hands properly etc.
7. The District reserves the right to stop the use of its facilities if it observes violation of the COVID-19 rules.
8. The District reserves the right to stop the agency from providing in-person services in case there is a spike in COVID infections.

Bigger Than Us Arts:  _____

Address: **2733 Riverside Blvd, Sacramento, CA 95818** _____

Signature and Title:  **Benwar Shepard, Executive Director** _____

Work Phone: **916-690-5856**

Other Phone: _____

SUPPLEMENTAL AGREEMENT FOR SERVICES

Between

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Youth Development Support Services**

And

Studio T

The Sacramento City Unified School District (“District” or “SCUSD”) and Studio T (“Studio T” or the “Contractor”) (collectively the “Parties”) hereby enter into this Agreement for program services (“Agreement”) effective on October 1, 2022 (“Effective Date”) with respect to the following recitals:

RECITALS

WHEREAS, the District desires the STUDIO T program to provide youth with opportunities to build positive self-esteem, learn the history of urban and traditional art, be physically active, host parent engagement activities and express themselves through visual and performing arts during the after school program hours at Tahoe Elementary, Camellia Basic, Harkness, New Joseph Bonnheim, Woodbine, Caleb Greenwood, Isador Cohen, Susan B Anthony, Nicholas, Cesar Chavez, and Woodbine Elementary Schools and School of Science and Engineering, Rosa Parks, and Fern Bacon Middle Schools; and

WHEREAS, the ultimate goals of the Agreement are (1) meet with at least 15-20 students per session for 30 weeks; (2) students will learn to express themselves artistically by learning different styles of dance, urban and traditional art, and creating visual art; (3) students will learn about the history of art culture, how it relates to their self-identity, and how it can be used as a tool for social justice, (4) sessions will be 1 hour in length twice per week at all schools sites mentioned above; (5) at the end of the program the youth will perform their dance routine(s), and display their visual art at the end of the program event held in collaboration with the afterschool program; and

All services will be provided in-person subject to federal, state, and local health and safety regulations pertaining to COVID-19. The Contractor and all of its employees who will be working with students in person must abide by all local, California, and federal applicable law, including FERPA, 20 U.S.C. 1232g, and Ed. Code section 49060 et seq., which limits personally identifiable student records without parental consent with limited exceptions. All employees who will be working with students must undergo a criminal background investigation by SCUSD.

NOW THEREFORE, THE PARTIES AGREE AS FOLLOWS:

A. Roles and Responsibilities.

i. Studio T shall adhere to the scope of work outlined in this agreement. Studio T will provide staff, and coordinate across specified program sites. Studio T will work with the SCUSD Youth Development Support Services staff in program implementation. Prior to any off site activities, Studio T will request approval from Youth Development area specialist and complete all needed school district documentation. Studio T will provide site management and supervision with a ratio of 1 to 20 adult/students and maintain at least 15-20 students in the program.

ii. District shall provide contract management, administrative oversight, coordination of activities and logistics for the program and additional components. District shall provide and coordinate space and location of all trainings, events, and programs. District shall coordinate the convening of all contractors to facilitate program planning and modifications. District shall coordinate the evaluation process and facilitate the evaluation team.

B. Payment. For providing the obligations pursuant to this Agreement, Studio T shall invoice the District in three installments not to exceed the total amount of **\$100,800**. The final installment shall not be invoiced until completion of all obligations pursuant to this Agreement.

C. Independent Contractor. While engaged in providing the services provided in this Agreement and otherwise performing as set forth in this Agreement, Studio T and each of Studio T employees, is an independent contractor, and not an officer, employee, agent, partner, or joint venturer of the District.

D. Insurance Requirements. Prior to commencement of services and during the life of this Agreement, Studio T shall provide the District with a copy of its policy evidencing its comprehensive general liability insurance coverage in a sum not less than \$1,000,000 per occurrence. Studio T will also provide a written endorsement to such policy naming District as an additional insured, and such endorsement shall also state "Such insurance as is afforded by this policy shall be primary, and any insurance carried by District shall be excess and noncontributory." If insurance is not kept in force during the entire term of the Agreement, District may procure the necessary insurance and pay the premium therefore, and the premium shall be paid by Studio T to the District.

E. Fingerprinting Requirements. As required by SCUSD, all individuals that come into contact with SCUSD students must undergo a criminal background investigation by SCUSD. Studio T agrees that any employee it provides to the District shall be subject to the fingerprinting and TB requirements set forth in the California Education Code. The agency will be notified upon clearance. Upon receipt of a subsequent arrest notification from DOJ, SCUSD shall within 48 hours notify Studio T of such a subsequent arrest notification. If an employee is disqualified from working for District pursuant to the requirements of the California Education Code, Studio T agrees to provide a replacement employee within 15 days of receiving notification that the previous employee has been disqualified. Failure to adhere to the terms of this provision is grounds for termination of the Agreement.

Studio T further agrees and certifies that any employee providing services directly to any student(s) of SCUSD whether qualifying as a Mandated Reporter as defined by California Penal Code §11165.7(a), or not, shall be provided annual training on child abuse and mandated reporting of child abuse or neglect utilizing an evidence-based training method which includes training on how to recognize conduct of adults which may trigger reasonable suspicion of abuse of children, i.e., "red-flag" or "grooming" behaviors.

F. Confidential Records and Data. Each Party shall not disclose confidential records received from the other Party, including student records pursuant to FERPA, 20 U.S.C. § 1232g, *et seq.*, and California Education Code Section 49060, *et seq.* Studio T shall maintain the confidentiality of student or pupil records and shall not disclose such records to any third parties without the express written approval of the District. In the event a Party receives a request for disclosure of such confidential records, whether under the California Public Records Act, a duly-issued subpoena, or otherwise, said Party shall tender the request to the other Party who shall be responsible for addressing said request, including the defense of its claim of confidentiality. The Party asserting its claim of confidentiality shall hold harmless and defend the Party receiving such a request from any liability, claim, loss, cost, attorney's fees and damages, as adjudged by a court of competent jurisdiction, arising out of a refusal to disclose such confidential records.

G. Period of Agreement. The term of this Agreement shall be from October 1, 2022 through June 30, 2023. The District may terminate this Contract with cause upon written notice of intention to terminate for cause. A Termination for Cause shall include: (a) material violation of this Contract by the Contractor; (b) any act by the Contractor exposing the District to liability to others for personal injury or property damage; or (c) the Contractor is adjudged a bankrupt; Contractor makes a general assignment for the benefit of creditors, or a receiver is appointed on account of the Contractor's insolvency.

Ten (10) calendar days after service of such notice, the condition or violation shall cease, or satisfactory arrangements for the correction thereof be made, or this Contract shall cease and terminate. In the event of such termination, the District may secure the required services from another contractor. If the cost to the District exceeds the cost of providing the service pursuant to this Contract, the excess cost shall be charged to and collected from the Contractor. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to the District. Written notice by the District shall be deemed given when received by the other party or no later than three days after the day of mailing, whichever is sooner.

H. Indemnity.

i. Studio T shall indemnify and hold harmless the District, including the officers, employees, agents, and volunteers of the District, from and against all claims, damages, losses, expenses, including reasonable attorney fees and costs, arising out of the performance of the terms of this Agreement, caused in whole or in part by any negligent act or omission or willful misconduct of Studio T, any subcontractor, anyone directly or indirectly employed by Studio T or anyone for whose acts any of them may be liable, except to the extent caused by the negligent act or omission or willful misconduct of the District.

ii. Sacramento City Unified School District shall indemnify and hold harmless Studio T, including the officers, employees, agents, and volunteers of Studio T from and against all claims, damages, losses, expenses, including reasonable attorney fees and costs, arising out of the performance of the terms of this Agreement, caused in whole or in part by any negligent act or omission or willful misconduct of the District, any subcontractor, anyone directly or indirectly employed the District or anyone for whose acts any of them may be liable, except to the extent caused by the negligent act or omission or willful misconduct of Studio T.

I. Severability. If any provisions of this Agreement are held to be contrary to law by final legislative act or a court of competent jurisdiction inclusive of appeals, if any, such provisions will not be deemed valid and subsisting, except to the extent permitted by law, but all other provisions will continue in full force and effect.

J. Applicable Law/Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of California. If any action is instituted to enforce or interpret this Agreement, venue

shall only be in the appropriate state or federal court having venue over matters arising in Sacramento County, California, provided that nothing in this Agreement shall constitute a waiver of immunity to suit by the District.

K. Assignment. This Agreement is made by and between Studio T and the District and any attempted assignment by them, their successors or assigns shall be void unless approved in writing by all Parties.

L. Entire Agreement. This Agreement constitutes the entire agreement between Studio T and District with respect to the subject matter hereof and supersedes all previous negotiations, proposals, commitments, writing advertisements publications and understandings of any nature whatsoever with respect to the same subject matter unless expressly included in this Agreement. Studio T hereby waives the presumption that any ambiguities in a contract are read against the drafter of same. The Parties further agrees and represents that each of them are the drafters of every part of this Agreement.

M. Amendments. The terms of this Agreement shall not be amended in any manner except by written agreement signed by the parties.

N. Execution In Counterparts. This Agreement may be executed in counterparts such that the signatures of the Parties may appear on separate signature pages. Facsimile or photocopy signatures shall be deemed original signatures for all purposes.

O. Authority. Each party represents that they have the authority to enter into this Agreement and that the undersigned are authorized to execute this Agreement.

P. Approval/Ratification by Board of Education. This Agreement shall be subject to approval/ratification by the District's Governing Board of Education and/or designee.

Q. Nondiscrimination. It is the policy of the District that in connection with all services performed under this contract, there will be no discrimination against any prospective or active employee engaged in the work because of race, color, ancestry, national origin, handicap, religious creed, sex, gender identity, sexual orientation, age or marital status. Contractor agrees to comply with applicable federal and California laws including, but not limited to, the California Fair Employment and Housing Act.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed in duplicate.

DISTRICT:

By: _____
Rose Ramos, Chief Business Officer
Sacramento City Unified School District

Date

CONTRACTOR:

By:  _____
Studio T

10/1/22
Date

Print Name: Tamaira Sandifer

Title: CEO

Phone Number: 916 760 7917

Email: missfee@studiotdance.com

MOU- SCUSD Youth Development Support Services & Studio T

Scope of Work 2022-23 School Year

Attachment A

Description of Service	Studio T Deliverable(s)/Activities	Timeframe
<p>Program Planning: In collaboration with SCUSD and other partners, Studio T will plan, implement, modify and evaluate Studio T programming outlined in the MOU including:</p>	<ul style="list-style-type: none"> ● Participate in 3 mandatory YDSS Supplemental Provider Meetings ● Studio T staff will follow all the guidelines of SCUSD’s volunteer protocol. SCUSD YDSS will provide a copy of the volunteer protocol to the agency. ● Integrate the goals of the SCUSD Strategic Plan as follows: <ol style="list-style-type: none"> 1. College, career and life ready graduates 2. Safe, emotionally healthy and engaged students 3. Family and community empowerment 4. Operational excellence ● Promote the SCUSD vision that every student is a responsible, productive citizen in a diverse and competitive world. ● Provide sufficient staffing for program to maintain a 1:20 (adult/student) ratio ● Studio T staff will follow all the guidelines of Volunteer Protocol 	<p>Meeting dates: 11/2022 Schedule date in February, 2023 5/2023</p>
<p>Program Management & Facilitation: Studio T will provide staff, coordination and programming across designated sites, and will also:</p>	<ul style="list-style-type: none"> ● Provide enrichment programming to at least 15-20 students per site. ● Incorporate group assignments, team building projects, community service opportunities, college tours and tutoring. ● Communicate regularly with SCUSD lead staff regarding project progress ● Coordinate with site After School Program Manager regarding program delivery, field trips and/or additional student activities ● Facilitate parent involvement in events/activities for parents of program participants ● Facilitate communication between parents of participants and the school regarding announcements and information that pertains to the program participants ● Participate in other SCUSD YDSS events ● Other deliverables as agreed upon by Studio T and the District 	<p>On-going</p>
<p>Program Evaluation: Studio T will conduct ongoing program assessment and evaluation, and will also:</p>	<ul style="list-style-type: none"> ● Maintain and provide to the SCUSD lead staff timely enrollment rosters and attendance records. Invoices for payment will only be processed once all documentation is submitted to designated YDSS staff. ● Report to SCUSD lead staff regarding progress on overall outcomes ● Provide mid-year update at the end of the semester (January/February 2023) ● Provide final impact report on the impact and overall outcomes of the program on or before June 11, 2023 which should include results of pre/post tests showing student progress 	<p>Ongoing</p>


COVID-19 Addendum

In further consideration for this Agreement, The Contractor enters this COVID-19 Addendum as Contractor and its employees would be providing services from the school sites:

1. Contractor agrees to strictly follow all currently applicable federal, state, county, city and/or district rules regarding protection from the COVID-19. Such guidelines may be found at:
 - a. <https://www.cdc.gov/coronavirus/2019-ncov/index.html>
 - b. <https://covid19.ca.gov/>
 - c. <https://www.saccounty.net/COVID-19/Pages/default.aspx>
 - d. <https://www.cityofsacramento.org/Emergency-Management/COVID19>
 - e. https://www.scusd.edu/sites/main/files/file-attachments/mitigation_guidelines.pdf
 - f. <https://returntogether.scusd.edu/return-health>
2. Contractor agrees to strictly follow all currently applicable federal, state, county, city and/or district rules regarding reopening guidelines for child care providers. Such guidelines may be found at:
 - a. <https://www.saccounty.net/COVID-19/Documents/SCPH%20COVID-19%20Reopening%20guidelines%20for%20Child%20Care%20final.pdf>
3. School Administration and plant manager need to be aware of the staff and all the activities.
4. Contractor will provide training to their staff on COVID-19 mitigation measures and how to remain safe at all times.
5. Agency staff will only be at the sites during the hours agreed upon with the site administration.
6. Agency staff are required to follow all District protocols while on-site at this time, including, but not limited to maintaining proper physical distancing, wearing a mask while inside district's facilities, partaking in the health screening, washing their hands properly etc.
7. The District reserves the right to stop the use of its facilities if it observes violation of the COVID-19 rules.
8. The District reserves the right to stop the agency from providing in-person services in case there is a spike in COVID infections.

Studio T: Tamaira "Tee" Sandifer

Address: 2410 Fair Oaks Blvd, 130, Sacto, CA 95825

Signature and Title:  , CEO

Work Phone: 916 7607917

Other Phone:

COLLABORATION AGREEMENT BETWEEN
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
AND
NATIONAL UNIVERSITY

This Collaboration Agreement (“Agreement”) between NATIONAL UNIVERSITY, a California non-profit public benefit corporation ("NU"), and SACRAMENTO CITY UNIFIED SCHOOL DISTRICT (“COLLABORATOR”), is made as of October 19, 2022, referencing to the following facts:

RECITALS

A. NU is an independent institution of higher education accredited by the Commission for Senior Colleges and Universities of the Western Association of Schools and Colleges Senior College and University Commission (“WASCUC”) and offers undergraduate and graduate degrees and certificate programs in a variety of fields, including business, education, technology, and health care which are delivered both in classroom and online formats. The programs currently offered by NU are listed and described in its General Catalog (“General Catalog”) available online at www.nu.edu.

B. NU is an independent institution of higher education with its administrative offices in San Diego, California, and campuses located throughout California, as well as Nevada.

C. NU is an affiliate of the National University System. The National University System is an alliance of operationally independent and separately accredited, non-profit educational institutions offering a variety of educational programs to diverse constituencies and a provider of technical assistance for online educational programs.

D. The California Commission on Teacher Credentialing (“CTC”) is an agency in the Executive Branch of California State Government, created in 1970 by the Ryan Act as the autonomous state standards boards for educator preparation for the public schools of California, the licensing and credentialing of professional educators in the State of California, the enforcement of professional practices of educators, and the discipline of credential holders in the State of California.

E. Pursuant to the provisions of the California Education Code, the governing board of any school district is authorized to enter into agreements with any university or college accredited by the CTC as an educator preparation institution to provide teaching practicum and administrative experience to University students enrolled in the credential curricula of such institutions (to include, without limitation, a Preliminary Administrative Services Credential).

F. NU represents that it is accredited by the CTC as an educator preparation and credentialing institution

G. COLLABORATOR is a California Public School District designated by the State of California.

H. NU and COLLABORATOR are entering into this Agreement to facilitate offering of a Preliminary Administrative Services Credential program to employees of COLLABORATOR.

I. NU and COLLABORATOR believe that this partnership will advance their respective missions by making the Preliminary Administrative Services Credentialing program available and more convenient to COLLABORATOR employees.

TERMS AND CONDITIONS

1. Collaboration.

11 NU and COLLABORATOR will collaborate in the offering of the Preliminary Administrative Services Credential program (the "Program").

12 **NU Courses.** The Program courses will be taught by NU faculty via an online format. In the event students take courses at any place other than the COLLABORATOR's work sites or remotely using COLLABORATOR's technology (e.g., computers or tablets), the tuition reduction offered in this Agreement will not be applicable, and students will be charged the standard, full tuition rate.

13 **Modality.** NU will provide an online platform.

14 **Eligibility Requirements.** Students wishing to enroll in the Program must comply with NU's current Program admission requirements.

15 **Verification of Employment.** NU will permit only those students who supply NU with proof of their employment status with COLLABORATOR to take courses at the reduced tuition rate described in this Agreement. COLLABORATOR shall verify that the students are currently active employees of COLLABORATOR working in a position requiring a teaching credential issued by the California Commission on Teacher Credentialing ("CTC") and that the employee possesses an active teaching credential, in order to be eligible to participate in the Program at the reduced tuition rate.

2. WASCUC and CTC Standards. The Program shall be conducted in accordance with all applicable WASCUC and CTC standards, policies and procedures.

21 WASCUC Standards. NU is subject to the standards and policies of WASCUC. Therefore, COLLABORATOR and NU shall conduct all activities undertaken in connection with any project which includes student recruiting in strict compliance with the WASCUC standards and policies.

22 ED Regulations. NU has been approved for various financial assistance programs sponsored or demonstrated by the United States Department of Education ("ED") including participation in tuition assistance programs provided for under Title IV of the Higher Education Act of 1965, as amended. The Act and regulations promulgated by ED include an Incentive Compensation Rule which provides that an institution participating in Title IV programs "may not provide any commission, bonus, or other incentive payment based directly or indirectly on success in securing enrollments or financial aid to any persons or entities engaged in any student recruiting or admission activities or in making decisions regarding the award of student: financial assistance." COLLABORATOR agrees that it will not compensate any employee or field representative based directly or indirectly upon success in securing enrollments. Further, COLLABORATOR agrees to conduct all activities and fully comply with the Incentive Compensation Rule.

23 CTC Standards. NU shall ensure that the Program satisfies any and all CTC requirements for a Preliminary Administrative Services Credential to be issued to individuals who successfully complete the Program.

3. Advertising and Promotion.

31 Advertising Materials. NU and COLLABORATOR may publish, distribute, advertise, or communicate information regarding the Program in any appropriate medium at the advertising and/or communicating party's sole expense; provided, however, that NU and COLLABORATOR will first deliver the proposed advertising copy or other material to the other party and obtain its written approval.

32 Name Seal and Logo. Neither party may use the name, seal, or logo of the other party without its prior written consent. NU and COLLABORATOR will each make available its "brand" consistent with the terms of this Agreement.

4. Agreement Term and Termination.

41 Term. Unless provided otherwise in the Addenda hereto, the term of the Agreement begins on the date of this Agreement and continues for a period of one year ("Agreement Term") unless terminated sooner, or unless mutually extended in writing.

42 Minimum Class Size. NU will offer the Program for the term of this Agreement unless the enrollment in any Program falls below fifteen (15) students during any two (2) consecutive months. In such event, NU may terminate this Agreement.

43 Early Termination. NU or COLLABORATOR may terminate this Agreement at any time for any reason by giving forty-five (45)-days' notice to the other party.

44 Renewal. Unless otherwise provided for in the Addenda hereto, the Agreement Term will automatically renew on each anniversary date for a period of one year unless either party provides Notice of its intention to not renew the Agreement.

5. Academic Related Responsibilities

51 Academic Responsibility. NU will have exclusive control over the NU Programs. NU is not delegating, and will not delegate, any of its institutional rights or obligations. NU will make all academic judgments and decisions consistent with its published policies and procedures or its good faith reasonable judgment.

52 Curriculum. Any course or program offered by NU will be subject to NU's sole and absolute approval and will be consistent with WASCUC and all other requirements imposed by any agency or professional organization.

53 Evaluation of Student Progress. Students will be evaluated at the completion of any course taken for academic credit using the grading rubric provided in the syllabus to determine if the students have satisfied the course requirements and met learning objectives. Any student who does not satisfy the course requirements and meet the learning objectives will not receive academic credit from NU.

54 Academic Credit. NU will award academic credit to students who successfully complete courses and confer degrees or certificates on students who successfully complete NU Programs, under its published policies and procedures. NU makes no representation that academic credit awarded by NU will be accepted by any other institution in the United States or elsewhere.

55 Admissions. NU will evaluate each potential student in accordance with its published admissions criteria and will grant admission to those students who, in its discretion, it determines are qualified for admission into the NU Programs.

56 Enrollment Agreement. NU will enter an enrollment agreement with each student admitted into the Program, which enrollment agreement will govern the rights and obligations of the student and NU.

57 Teach Out. In the event the Agreement Term is terminated or not renewed as provided for in this Agreement or the Addenda hereto, and if active students remain at the end of the Agreement Term or any renewal term, such students may complete the Program online at the standard, full tuition rate.

58 FERPA. All student records are protected under the United States Family Education Rights and Privacy Act ("FERPA"). COLLABORATOR will maintain the confidentiality of any and all student data in accordance with FERPA, including procedures to ensure that all student records are kept in secured facilities and access to the records is limited to personnel who are authorized to have access to said data. These confidentiality requirements will survive the termination or expiration of this Agreement.

59 To the extent that any NU employees or contractors are on COLLABORATOR premises, NU will comply with the following pre-service screening requirements for all staff and contractors assigned by the NU to provide services to COLLABORATOR:

5.10 Fingerprinting: NU shall be responsible for ensuring compliance with all applicable fingerprinting and criminal background investigation requirements described in Education Code Section 45125.1. NU's responsibility shall extend to all NU employees, program staff, and subcontractors, regardless of whether such individuals are paid or unpaid, and/or acting as independent contractors of NU ("NU Party"). NU shall not permit any NU Party to have any in-person contact with COLLABORATOR's employees or students until NU has verified in writing to the COLLABORATOR's Board of Education that such NU Party has not been convicted of a felony, as defined in Education Code Section 45125.1. Verification of compliance with this requirement shall be provided in writing to COLLABORATOR prior to each NU Party's participation in the program if there will be any in-person contact by any NU Party and prior to permitting in-person contact with COLLABORATOR's employees or students.

5.11 TB Testing: Prior to permitting any NU Party to have in-person access to any COLLABORATOR employee or student under the terms of this Agreement, NU shall require each NU Party to submit evidence of an examination within the past sixty (60) days to determine that they are free of active tuberculosis. NU agrees to adhere to the tuberculosis test requirements of Education Code Section 49406 for each NU Party. Verification of compliance with this requirement shall be provided in writing to COLLABORATOR prior to each NU Party's in-person participation in the program and prior to permitting in-person contact with COLLABORATOR employees or students.

6. Tuition, Fees, and Student Services.

61 Tuition. NU will charge COLLABORATOR employees a tuition rate that is twenty-five percent (25%) less than the NU's standard tuition rate currently being charged at the time each course is offered. This rate is subject to normal tuition increases, as indicated in the most current version of the NU Catalog. NU will also charge COLLABORATOR employees all applicable fees and costs. This tuition reduction may not be applied in conjunction with any other University scholarship for which an employee may be eligible. Should COLLABORATOR employees take courses outside of the cohort with COLLABORATOR, the tuition reduction offered in this Agreement will not be applicable and COLLABORATOR employees will be charged the standard, full tuition rate.

62 Fees and Costs. In addition to tuition, NU may charge students fees and costs consistent with its published policies.

63 Refund Policy. The refund policy for students enrolled in Program will be governed by NU published policies and procedures.

64 Policies and Procedures. Students admitted to the Program will be subject to the applicable rules and regulations prescribed in the NU Catalog. Students shall be entitled to the same rights as other NU students.

65 Student Assistance. NU will provide students assistance with student relationships, class scheduling, non-academic student advising, and special tutoring.

66 Textbooks. NU will designate textbooks, course packs, and other instructional materials for students. COLLABORATOR employees will be independently responsible for purchasing any textbooks, course packs and/or other instructional materials as outlined on the course syllabus as requirements per ~~course~~

67 Library Resources. Students enrolled in the Program will have access to NU's electronic library and shall be provided remote authentication. Students will not be charged for access to the electronic library.

7. Confidentiality.

7.1 Confidential Information.

Confidential Information means information:

- (A) about the business affairs, finances, customer and supplier lists, marketing, sales, methods of operation, trade secrets, designs, inventions, formulas, software programs, processes, techniques, research, technical data, curriculum or other learning information;
- (B) disclosed by one party to the other party, either directly or indirectly, in writing or orally or by drawings or observation; and
- (C) which has actual or potential economic value to the party disclosing it.

72 Duty of Confidentiality. Both parties acknowledge that they may be exposed to Confidential Information from the other party and agree to keep this information strictly confidential. Both parties will take all possible and necessary precautions against disclosure of the Confidential Information to anyone, other than as provided in the Agreement, during and after the Agreement Term. Both parties must not use the Confidential Information except to the extent necessary to discharge its obligations and provide the services under this Agreement.

73 Remedies for Disclosure. Both parties agree that any unauthorized disclosure or use of the Confidential Information may cause immediate and irreparable harm to the other party for which money damages may not constitute a timely or adequate remedy. Accordingly, both parties agree that injunctive relief may be warranted in addition to any other available remedies. Both parties agree to give prompt Notice to the other party of any unauthorized misappropriation, disclosure, or use of the Confidential Information that may come to their attention and to take all steps at their own expense necessary to limit, stop, or otherwise remedy them is appropriation, disclosure, or use.

74 Return of Confidential Information. After Notice by one party, or the termination of the Agreement, the other party must immediately return the Confidential Information of the other party and comply with the instructions regarding the return or disposition of the Confidential Information, including any copies or reproductions.

8. Compliance With Laws.

81 Non-Discrimination and Commitment to Equity, Diversity and Inclusion. The parties agree not to discriminate against any individual in the performance of this Agreement because of race, color, religion, sex, gender, ancestry, age, national origin or disability (as defined in The Americans with Disabilities Act of 1990, 42 USC 12101, et seq. and any regulation promulgated thereunder) or any other unlawful basis. COLLABORATOR agrees to recognize and support the NU's commitment to Diversity Equity and Inclusion.

82 Title IX. NU strictly adheres to Title IX of the Education Amendments of 1972, the federal Campus Sexual Violence Elimination Act; United States Department of Education regulations and directives; and NU's sexual harassment policy and procedures (collectively, "Regulations"). Specifically, the Regulations apply to all students, employees, visitors, and other third parties on NU-controlled or affiliated property, including institutions and entities with whom NU places its employees or students. Further, such Regulations prohibit unequal treatment on the basis of sex/gender as well as sexual harassment, misconduct and violence. As a condition of employment, enrollment, doing business, or being permitted on NU-controlled or affiliated property, the above-mentioned individuals, organizations, and entities must agree to: (1) Report any and all allegations of discrimination, harassment, (including sexual harassment, or violence) promptly to NU's Title IX Coordinator via the reporting form at the following link: <https://www.nu.edu/reportit/>, or by using one of the other methods of communication with the Title IX Coordinator found at the following link: <https://www.nu.edu/title-ix/erp/>; (2) Cooperate with NU's investigation; and (3) Cooperate fully with all sanctions that NU may impose against those who are found to have violated the Regulations. If the individual, organization, or entity fails to adhere to any

of the aforementioned requirements, NU reserves the right to take appropriate action, including but not limited to: immediate removal from NU-controlled or affiliated property, discipline of employees and students (including termination of employment and/or enrollment); and/or termination of business or contractual relationships.

83 Laws. Both parties will conduct their activities under the Agreement in strict compliance with all Laws. "Laws" means all applicable laws, ordinances, regulations, and other requirements of any country, federal, state, county, or municipal agency.

84 Permits and License. Both parties will obtain all required licenses and permits for the performance of their obligations under the Agreement.

85 Proof of Compliance. Both parties will certify and provide proof that they are in compliance with laws and have obtained required permits or licenses within ten (10) business days after receiving a request from the other party.

9. Insurance And Indemnification.

91 Liability Insurance. Both parties will maintain in force at all times during the Agreement Term, with insurance or self-insurance acceptable to each party, worker's compensation (the amount required by statute), employer's liability comprehensive general liability and auto liability, each in the amount of \$1,000,000, and additional insurance as may be necessary to cover each parties' obligations under the Agreement. Each party must furnish to the other party before the effective date of the Agreement certificates of insurance for all the insurance policies required under this Section showing the other party as an additional insured and other evidence of the required coverage.

92 Indemnification by COLLABORATOR. COLLABORATOR shall, to the fullest extent permitted by law, defend, indemnify, and hold harmless NU and its officers, member entity employee, and agents for any and all liability, claims, litigation, judgments, causes of action, losses, expenses, damages, and liabilities arising out of, or incurred in connection with or arising directly or indirectly out of the obligations undertaken in connection with this Agreement, including, without limitation, breaches of obligations pertaining to compliance with WASC standards and ED regulations ("Claims"), except Claims arising through the sole active negligence or willful misconduct of NU.

93 Indemnification by NU. NU shall, to the fullest extent permitted by law, defend, indemnify, and hold harmless COLLABORATOR and its officers, member entity employees, and agents for any and all Claims arising out of, or incurred in connection with or arising directly or indirectly out of the obligations undertaken in connection with this Agreement, except Claims arising through the sole active negligence or willful misconduct of COLLABORATOR.

94 Definition of Indemnify. "Indemnify" means to hold harmless from and defend from loss or liability with respect to any and all Claims (including reasonable costs and reasonable attorney's fees at both trial and appellate levels), arising out of, or incurred in

connection with, an identified circumstance, incident, condition, relationship, time period, or other matter. This indemnity obligation shall apply for the entire time that any third party can make a Claim against either party for liabilities arising out of the obligations under this Agreement.

10. Representations And Warranties

10.1 Both Parties. Both parties represent and warrant that:

(A) the parties have the power to enter into and perform this Agreement; and this Agreement's execution has been duly authorized by all necessary action;

(B) following approval by COLLABORATOR's Board of Education, no further consent or approval of any other person or governmental authority is necessary for this Agreement to be effective; and

(C) the performance of the obligations assumed under the Agreement will not violate any laws or other applicable rules or regulations.

10.2 Survival. All warranties and representations made by either party or in any certificate or other instrument delivered by either party as evidence of its compliance with obligations under the Agreement will be considered to have been relied upon by the other party and will survive the performance of all obligations under the Agreement.

11. Enforcement.

11.1 Claims. Any controversy or claim between the parties (including their trustees, directors, officers, shareholders and member entity employees) relating to, or arising out of, this Agreement must be submitted to Sacramento County Superior Court, including all controversies or claims based on contract, tort, equity, and all state and federal statutes.

11.2 Attorneys' Fees. In the event either party requests arbitration or files a lawsuit for the interpretation, specific performance, or damages for the breach of the Agreement, the prevailing party is entitled to a judgment or award against the other in an amount equal to actual and reasonable attorney's fees and costs incurred, together with all other appropriate legal or equitable relief.

12. Notices.

12.1 When Required. When this Agreement requires that a party give Notice to the other party, including specifically notices of default, termination, or a demand for arbitration, the Notice must comply with the requirements in this Article.

12.2 Methods. Notice will be effective:

(A) if personally delivered to the recipient, upon delivery;

(B) if mailed first class to the last address of the recipient known to the party giving Notice, three mail delivery days after deposit in a U.S. Postal Service;

(C) if mailed certified mail, return receipt requested, on receipt, if a return receipt confirms delivery; and

(D) if delivered by overnight delivery (e.g., Federal Express/Airborne/United Parcel Service /OHL World Wide Express), charges prepaid or charged to the sender's account, on delivery.

123 Recipients. Notices must be given to:

If to NU, to:

Dave C. Lawrence, MBA, Ed.D.
Vice Chancellor, Admin. & Finance, CFO
National University
With copy to: Legal Department
9388 Lightwave Ave
San Diego, CA 92123
Telephone Number: (858) 642-8593
Email: dlawrence@nu.edu and legal@nu.edu

If to Sacramento City Unified School District, to:

Rose F. Ramos
Chief Business Officer
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
Email: rose-f-ramos@scusd.edu

All communications for which Notice is not required, including those provisions permitting or requiring a party to "approve," "advise," or "consent" may be given by facsimile or other electronic communications. In these circumstances only the contact person for each party need receive the communication.

13. Assignment. The Agreement may not be assigned by either party without the express written consent of the other party.

14. General Provisions.

141 Relationship of the Parties. The parties agree that the terms of the Agreement do not constitute the formation of a partnership, joint venture, or other relationship and that no form of agency exists between the parties. Neither party will hold itself, or its agents or member entity employees, out to be an agent of the other party, and neither party will have authority to bind or obligate the other party in any manner whatsoever.

142 Limitations on Authority. The rights, powers, and authority of both parties is subject to the following conditions and limitations: (a) neither party will have authority to perform any act on behalf of the other except as expressly authorized in this Agreement or otherwise expressly authorized in writing; (b) without the approval of the other party, neither party will authorize, or obligate the expenditure of any funds, or create any liability or expense for the other party; and (c) any contracts or obligations will require the signatures of both parties.

143 Third Persons. Nothing in this Agreement, whether expressed or implied, is intended to confer any rights or remedies under, or by reason of, the Agreement on any persons other than the parties to it and their respective permitted transferees, successors, assigns, heirs, executors, administrators, and personal representatives, nor is anything in the Agreement intended to relieve or discharge the obligation or liability of any third persons, nor will any provision give any third person any right of subrogation or action over or against either party to the Agreement.

144 Expenses. Except as expressly provided in the Agreement, both parties will pay their own expenses incident to the Agreement and the transactions contemplated, including all fees of counsel and accountants.

145 Waiver. One or more waivers of a term or condition in the Agreement by either party will not be construed as a waiver of any right to enforce the same or a different term or condition in the event of future defaults. Delay or omission by either party to seek a remedy for any default of the Agreement or to exercise a right accruing to the party with respect to the default will not be construed as a waiver.

146 Entire Agreement. This Agreement contains the entire agreement between the parties relating to the transactions contemplated. All contemporaneous contracts, understandings, representations, and statements, whether oral or written, and whether by a party or the party's legal counsel, are merged into the Agreement. No modification, waiver, amendment, discharge, or change of the Agreement will be valid unless it is in writing and signed by the party against which the enforcement of the modification, waiver, amendment, discharge, or change is or may be sought.

147 Construction and Interpretation. The parties have participated fully in negotiating, preparing, and drafting the Agreement and the rule that an ambiguity in language is to be construed against the author will have no effect as to the Agreement. Article and Section headings are not to be considered a part of the Agreement and are included solely for convenience. Handwritten or typed words will have no greater weight than printed words. Unless the context requires otherwise: the plural and singular numbers will each be deemed to include the other; masculine, feminine, and neuter genders will each be deemed to include the others; "will," "will not," or "agrees" are mandatory, and "may" is permissive; "or" is not exclusive; "includes" and "including" are not limiting; and "days" mean calendar days. "Written approval," or "consent" means written approval or consent given in advance of the action or event signed by the other party giving its approval or non-approval, and if a party does not give approval or disapproval, approval is deemed denied.

148 Partial Invalidity. If any term or condition contained in the Agreement becomes to any extent invalid or unenforceable, the remainder of the Agreement, or the application of the term or condition to persons or circumstances other than those with respect to which it is invalid or unenforceable, will not be affected and every other term, provision, and condition will be valid and enforceable to the fullest extent permitted by law.

149 Electronic Signature. The parties agree that the Agreement, ancillary contracts, and related documents will be considered signed when the signature of a party is delivered by Adobe Sign, or by a wet signature. This electronic signature will be treated in all respects as having the same effect as an original signature.

14.10 Miscellaneous Provisions. This Agreement:

(A) will be binding upon, and inure to the benefit of, and be enforceable by the parties and their respective legal representatives, successors, or assigns;

(B) may be executed in any number of counterparts and sent by facsimile, each of which is deemed to be an original, but all of which together constitute one and the same instrument;

(C) must be construed and enforced in accordance with the laws of the State of California; and

(D) except as otherwise expressly provided, has been entered into in Sacramento, California by COLLABORATOR and San Diego, California by NU as of the date set forth in the first line of the Agreement.

[Signature Page to Follow]

Accepted and Agreed:

Sacramento City Unified School District

By: _____

Rose Ramos, CBO

National University

By: _

Dave C. Lawrence, MBA, Ed.D.
Vice Chancellor, Admin. & Finance, CFO

ADDENDUM A

National University

Tier 1 Program Courses - Curriculum Elements:

EDA 655	School Improvement Leadership
EDA 653	Curriculum Leadership
EDA 654	Instructional Leadership
EDA 600A	Applications in Leadership
EDA 652	Visionary Leadership
EDA 656	Professional Growth Leadership
EDA 657	Org/Systems Leadership
EDA 658	Community Leadership
EDA 602A	Internship A
EDA 602B	Internship B

SERVICES AGREEMENT

Date: December 1, 2022 **Place:** Sacramento, California

Parties: Sacramento City Unified School District, a political subdivision of the State of California, (hereinafter referred to as the "District"); and Center for Fathers and Families (hereinafter referred to as "Contractor").

Recitals:

A. The District is a public school district in the County of Sacramento, State of California, and has its administrative offices located at the Serna Center, 5735 47th Avenue, Sacramento, CA 95824.

B. The District desires to engage the services of the Contractor and to have said Contractor render services on the terms and conditions provided in this Agreement.

C. California Government Code Section 53060 authorizes a public school district to contract with and employ any persons to furnish to the District, services and advice in financial, economic, accounting, engineering, legal, or administrative matters if such persons are specially trained, experienced and competent to perform the required services, provided such contract is approved or ratified by the governing board of the school district. Said section further authorizes the District to pay from any available funds such compensation to such persons as it deems proper for the services rendered, as set forth in the contract.

D. The Contractor is specially trained, experienced and competent to perform the services required by the District, and such services are needed on a limited basis.

In consideration of the mutual promises contained herein, the parties agree as follows:

ARTICLE 1. SERVICES.

The Contractor hereby agrees to provide to the District the services as described below ("Services"):

Morning program, extra class and sports program at New Joseph Bonnheim

ARTICLE 2. TERM.

This Agreement shall commence on November 1, 2022, and continue through June 30, 2023, unless sooner terminated, as set forth in Article 10 of this Agreement, provided all services under this Agreement are performed in a manner that satisfies both the needs and reasonable expectations of the District. The determination of a satisfactory performance shall be in the sole judgment and discretion of the District in light of applicable industry standards, if applicable. The term may be extended by mutual consent of the parties on the same terms and conditions by a mutually executed addendum.

ARTICLE 3. PAYMENT.

District agrees to pay Contractor for services satisfactorily rendered pursuant to this Agreement as follows:

Flat Rate: The total payment to Contractor, including travel and other expenses, shall be One Hundred Thirty-Five Thousand Three Hundred Ninety-Four and 57/100 Dollars (\$135,394.57).

Payment shall be made within 30 days upon submission of periodic invoice(s) to the attention of New Joseph Bonnheim School, Sacramento City Unified School District, P. O. Box 246870, Sacramento, California 95824-6870.

ARTICLE 4. EQUIPMENT AND FACILITIES.

District will provide Contractor with access to all needed records and materials during normal business hours upon reasonable notice. However, District shall not be responsible for nor will it be required to provide personnel to accomplish the duties and obligations of Contractor under this Agreement. Contractor will provide all other necessary equipment and facilities to render the services pursuant to this Agreement.

ARTICLE 5. WORKS FOR HIRE/COPYRIGHT/TRADEMARK/PATENT

The Contractor understands and agrees that all matters specifically produced under this Agreement that contain no intellectual property or other protected works owned by Contractor shall be works for hire and shall become the sole property of the District and cannot be used without the District's express written permission. The District shall have the right, title and interest in said matters, including the right to secure and maintain the copyright, trademark and/or patent of said matter in the name of the District. The Contractor consents to the use of the Contractor's name in conjunction with the sale, use, performance and distribution of the matters, for any purpose in any medium.

As to those matters specifically produced under this Agreement that are composed of intellectual property or other protected works, Contractor must clearly identify to the District those protected elements included in the completed work. The remainder of the intellectual property of such completed works shall be deemed the sole property of the District. The completed works that include both elements of Contractor's protected works and the District's protected works, shall be subject to a mutual non-exclusive license agreement that permits either party to utilize the completed work in a manner consistent with this Agreement including the sale, use, performance and distribution of the matters, for any purpose in any medium.

ARTICLE 6. INDEPENDENT CONTRACTOR.

Contractor's relationship to the District under this Agreement shall be one of an independent contractor. The Contractor and all of their employees shall not be employees or agents of the District and are not entitled to participate in any District pension plans, retirement, health and welfare programs, or any similar programs or benefits, as a result of this Agreement.

The Contractor and their employees or agents rendering services under this agreement shall not be employees of the District for federal or state tax purposes, or for any other purpose. The Contractor acknowledges and agrees that it is the sole responsibility of the Contractor to report as income its compensation from the District and to make the requisite tax filings and payments to the appropriate federal, state, and/or local tax authorities. No part of the Contractor's compensation shall be subject to withholding by the District for the payment of social security, unemployment, or disability insurance, or any other similar state or federal tax obligation.

The Contractor agrees to defend, indemnify and hold the District harmless from any and all claims, losses, liabilities, or damages arising from any contention by a third party that an employer-employee relationship exists by reason of this Agreement.

The District assumes no liability for workers' compensation or liability for loss, damage or injury to persons or property during or relating to the performance of services under this Agreement.

ARTICLE 7. FINGERPRINTING REQUIREMENTS.

Contractor agrees that any employee it assigns to provide services directly to, or have any contact with, pupil(s) of the District, shall be subject to the fingerprinting/background and TB requirements set forth in the California Education Code. Any employee that Contractor assigns to provide services directly to, or have any contact with, pupil(s) of the District shall have undergone the background check required in §45125(b)&(c), including response by DOJ, before any service or contact with pupil(s) of the District is allowed.

Pursuant to Education Code §45125.1, Contractor shall provide a complete list to the District of all employees cleared by the DOJ who will provide services under this Agreement (or MOU) and shall certify in writing to the District that Contractor has no information that any of its employees who are required to have their fingerprints submitted to the Department of Justice (DOJ), and who may come in contact with pupils, have been convicted of a "violent or serious felony" as defined in §45122.1 or that they have been advised of any such arrest by the DOJ.

Contractor shall continuously monitor through DOJ, and obtain subsequent arrest notification from DOJ, regarding any individual whose fingerprints were submitted pursuant to §45125.1 and who is or will be providing service directly to, or has contact with, pupil(s) of the District. Upon receipt of a subsequent arrest notification from DOJ, Contractor shall, within 24 hours, notify the District of such arrest notification and prohibit the employee from having any further contact with any pupil(s) of the District until such time as the employee's arrest has been determined to not involve a "violent or serious felony" as defined in §45122.1 or the notification has been withdrawn by DOJ. If an employee is disqualified from working for the District pursuant to the requirements of the California Education Code, even if only temporarily, Contractor agrees to provide a replacement employee within 15 days of receiving notification that the previous employee has been disqualified.

Contractor further agrees and certifies that any employee providing services directly to any pupil(s) of the District whether qualifying as a Mandated Reporter as defined by California Penal Code §11165.7(a), or not, shall be provided annual training on child abuse and mandated reporting of child abuse or neglect utilizing an evidence-based training method which includes training on how to recognize conduct of adults which may trigger reasonable suspicion of abuse of children, i.e., "red-flag" or "grooming" behaviors.

Failure to adhere to the terms of this provision is grounds for termination of the Agreement (or MOU).

ARTICLE 8. VACCINATION REQUIREMENTS

Per Sacramento City Unified School District Board of Education [Resolution No. 3233](#) requirements, Contractor agrees that any employee, agent, or subcontractor it assigns to provide services at District facilities will be fully vaccinated against COVID-19, unless they have filed a valid exemption with Contractor. Individuals with valid exemptions shall undergo regular,

routine testing. Certification of compliance with the above requirements must be submitted using the following link prior to providing services at District facilities:

https://app.informedk12.com/link_campaigns/vaccination-certification-for-contracted-services?token=xpungUbbV5yLWiuurunPm8CiQ.

Failure to adhere to the terms of this provision is grounds for termination of the agreement.

ARTICLE 9. MUTUAL INDEMNIFICATION.

Each of the Parties shall defend, indemnify and hold harmless the other Party, its officers, agents and employees from any and all claims, liabilities and costs, for any damages, sickness, death, or injury to person(s) or property, including payment of reasonable attorney's fees, and including without limitation all consequential damages, from any cause whatsoever, arising directly or indirectly from or connected with the operations or services performed under this Agreement, caused in whole or in part by the negligent or intentional acts or omissions of the Parties or its agents, employees or subcontractors.

It is the intention of the Parties, where fault is determined to have been contributory, principles of comparative fault will be followed and each Party shall bear the proportionate cost of any damage attributable to fault of that Party. It is further understood and agreed that such indemnification will survive the termination of this Agreement.

ARTICLE 10. INSURANCE.

Prior to commencement of services and during the life of this Agreement, Contractor shall provide the District with a certificate of insurance reflecting its comprehensive general liability insurance coverage in a sum not less than \$1,000,000 per occurrence naming District as an additional insured. Such insurance as is afforded by this policy shall be primary, and any insurance carried by District shall be excess and noncontributory. If insurance is not kept in force during the entire term of the Agreement, District may procure the necessary insurance and pay the premium therefore, and the premium shall be paid by the Contractor to the District.

ARTICLE 11. TERMINATION.

The District may terminate this Agreement without cause upon giving the Contractor thirty days written notice. Notice shall be deemed given when received by Contractor, or no later than three days after the day of mailing, whichever is sooner.

The District may terminate this Agreement with cause upon written notice of intention to terminate for cause. A Termination for Cause shall include: (a) material violation of this Agreement by the Contractor; (b) any act by the Contractor exposing the District to liability to others for personal injury or property damage; or (c) the Contractor confirms its insolvency or is adjudged a bankrupt; Contractor makes a general assignment for the benefit of creditors, or a receiver is appointed on account of the Contractor's insolvency.

Ten (10) calendar days after service of such notice, the condition or violation shall cease, or satisfactory arrangements for the correction thereof be made, or this Agreement shall cease and terminate. In the event of such termination, the District may secure the required services from another contractor. If the cost to the District exceeds the cost of providing the service pursuant to this Agreement, the excess cost shall be charged to and collected from the Contractor. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to the District. Written notice by the District shall be deemed given when received by the other party or no later than three days after the day of mailing, whichever is sooner.

ARTICLE 12. ASSIGNMENT.

This Agreement is for personal services to be performed by the Contractor. Neither this Agreement nor any duties or obligations to be performed under this Agreement shall be assigned without the prior written consent of the District, which shall not be unreasonably withheld. In the event of an assignment to which the District has consented, the assignee or his/her or its legal representative shall agree in writing with the District to personally assume, perform, and be bound by the covenants, obligations, and agreements contained in this Agreement.

ARTICLE 13. NOTICES.

Any notices, requests, demand or other communication required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given on the date of service if served personally on the party to whom notice is to be given, or on the third day after mailing if mailed to the party to whom notice is to be given, by first class mail, registered or certified, postage prepaid, or on the day after dispatching by Federal Express or another overnight delivery service, and properly addressed as follows:

District:
Sacramento City Unified School District
Attn: Tina Alvarez Bevens, Contracts
5735 47th Ave
Sacramento CA 95824

Contractor:
Center for Fathers & Families
920 Del Paso Boulevard
Sacramento CA 95815

ARTICLE 14. ENTIRE AGREEMENT.

This Agreement contains the entire agreement between the parties and supersedes all prior understanding between them with respect to the subject matter of this Agreement. There are no promises, terms, conditions or obligations, oral or written, between or among the parties relating to the subject matter of this Agreement that are not fully expressed in this Agreement. This Agreement may not be modified, changed, supplemented or terminated, nor may any obligations under this Agreement be waived, except by written instrument signed by the party to be otherwise expressly permitted in this Agreement.

ARTICLE 15. CONFLICT OF INTEREST.

The Contractor shall abide by and be subject to all applicable District policies, regulations, statutes or other laws regarding conflict of interest. Contractor shall not hire any officer or employee of the District to perform any service covered by this Agreement. If the work is to be performed in connection with a Federal contract or grant, Contractor shall not hire any employee of the United States government to perform any service covered by this Agreement. Contractor affirms to the best of their knowledge, there exists no actual or potential conflict of interest between Contractor's family, business or financial interest and the services provided under this Agreement. In the event of a change in either private interest or services under this Agreement, any question regarding possible conflict of interest which may arise as a result of such change will be brought to the District's attention in writing.

ARTICLE 16. NONDISCRIMINATION.

It is the policy of the District that in connection with all services performed under contract, there will be no discrimination against any prospective or active employee engaged in the work because of race, color, ancestry, national origin, handicap, religious creed, sex, age or marital

status. Contractor agrees to comply with applicable federal and California laws including, but not limited to, the California Fair Employment and Housing Act.

ARTICLE 17. SEVERABILITY.

Should any term or provision of this Agreement be determined to be illegal or in conflict with any law of the State of California, the validity of the remaining portions or provisions shall not be affected thereby. Each term or provision of this Agreement shall be valid and be enforced as written to the full extent permitted by law.

ARTICLE 18. RULES AND REGULATIONS.

All rules and regulations of the District's Board of Education and all federal, state and local laws, ordinance and regulations are to be strictly observed by the Contractor pursuant to this Agreement. Any rule, regulation or law required to be contained in this Agreement shall be deemed to be incorporated herein.

ARTICLE 19. APPLICABLE LAW/VENUE.

This Agreement shall be governed by and construed in accordance with the laws of the State of California. If any action is instituted to enforce or interpret this Agreement, venue shall only be in the appropriate state or federal court having venue over matters arising in Sacramento County, California, provided that nothing in this Agreement shall constitute a waiver of immunity to suit by the District.

ARTICLE 20. RATIFICATION BY BOARD OF EDUCATION.

To the extent the Agreement exceeds an expenditure above the amount specified in Education Code section 17605, this Agreement, as to any such exceeded amount, is not enforceable and is invalid unless and until the exceeded amount is approved and/or ratified by the governing board of the Sacramento City Unified School District, as evidenced by a motion of said board duly passed and adopted.

Executed at Sacramento, California, on the day and year first above written.

**SACRAMENTO CITY
UNIFIED SCHOOL DISTRICT**

CENTER FOR FATHERS & FAMILIES

By: _____

Rose Ramos
Chief Business Officer

By: _____

Date

Date

EXHIBIT A

CONTRACTOR CERTIFICATION of COMPLIANCE

Fingerprinting: Education Code section 45125.1 provides that any contractor providing school site administrative or similar services to a school district must certify that employees who may come into contact with pupils have not been convicted of a serious or violent felony as defined by law. Those employees must be fingerprinted and the Department of Justice (DOJ) must report to the Contractor if they have been convicted of such felonies. No person convicted may be assigned to work under the contract. Depending on the totality of circumstances including (1) the length of time the employees will be on school grounds, (2) whether pupils will be in proximity of the site where the employees will be working and (3) whether the contractors will be working alone or with others, the District may determine that the employees will have only limited contact with pupils and neither fingerprinting nor certification is required.

The District has determined that section 45125.1 is applicable to this Agreement, and that the employees assigned to work at a school site under this Agreement will have only limited contact with pupils, provided the following conditions are met at all times:

1. Employees shall not come into contact with pupils or work in the proximity of pupils at any time except under the direct supervision of school district employees.
2. Employees shall use only restroom facilities reserved for District employees and shall not use student restrooms at any time.
3. Contractor will inform all employees who perform work at any school or District site of these conditions and require its employees, as a condition of employment, to adhere to them.
4. Contractor will immediately report to District any apparent violation of these conditions.
5. Contractor shall assume responsibility for enforcement of these conditions at all times during the term of this Agreement.

If, for any reason, the Contractor cannot adhere to the conditions stated above, the Contractor shall immediately so inform the District and shall assign only employees who have been fingerprinted and cleared for employment by the Department of Justice. In that case, the Contractor shall provide to the District the names of all employees assigned to perform work under this Agreement. Compliance with these conditions, or with the fingerprinting requirements, is a condition of this Agreement, and the District reserves the right to suspend or terminate the Agreement at any time for noncompliance.

Authorized Signature of Contractor

Date

Printed Name/Title

Center for Fathers & Families

920 Del Paso Blvd
Sacramento, CA 95815

Invoice

Date	Invoice #
11/9/2022	NJBEL2022

Bill To
New Joseph Bonnheim Charter

Wanda Atana

Description	Amount
New Joseph Bonnheim - ELOP (15%) Invoice# NJBEL2022	59,042.57
REMIT TO CENTER FOR FATHERS AND FAMILIES 920 Del Paso Blvd., Sacramento, CA 95815	Total \$59,042.57

Phone #
916-568-3237

E-mail
wanda@cffsacramento.org

Center for Fathers & Families

920 Del Paso Blvd
Sacramento, CA 95815

Invoice

Date	Invoice #
11/9/2022	NJBXTRA...

Bill To
New Joseph Bonnheim Charter

Wanda Adams

Description	Amount
New Joseph Bonnheim - Morning Program, Extra Class and Sports Program 2022- 2023 Invoice # NJBXTRA2022	76,352.00

REMIT TO: CENTER FOR FATHERS AND FAMILIES

920 Del Paso Blvd, Sacramento, Ca. 95815 E-mail

Total

\$76,352.00

916-568-3237

wanda@cfsacramento.org

One Extra Classes (1) additional employees and supplies

Before School Program - 6:30am - 9:30 am (3 hours) - Two Staff

After School Program - PE Aid 2 hours per day

	# of Days	# of Hours	# of Employees	Cost Per Hr	Amount	Total
August 2022	0	-	0	0	-	
Thursdays	0	-	0	0	-	
Tot - Aug 2022						\$ -
September 2022	0	-	0	0	-	
Thursdays	0	-	0	0	-	
Tot - Sept 2022						\$ -
October 2022	0	-	0	0	-	
Thursdays	0	-	0	0	-	
Tot - Oct 2022						\$ -
November 2022	16	5.0	1	25	2,000.00	
*Thursdays	6	6.0	1	25	900.00	
Tot - Nov 2022						\$ 2,900.00
December 2022	12	5.0	1	25	1,500.00	
Thursdays	3	6.0	1	25	450.00	
Tot - Dec 2022						\$ 1,950.00
January 2023	16	5.0	1	25	2,000.00	
Thursdays	3	6.0	1	25	450.00	
Tot - Jan 2023						\$ 2,450.00
February 2023	18	5.0	1	25	2,250.00	
Thursdays	7	6.0	1	25	1,050.00	
Tot - Feb 2023						\$ 3,300.00
March 2023	23	5.0	1	25	2,875.00	
Thursdays	6	6.0	1	25	900.00	
Tot - Mar 2023						\$ 3,775.00
April 2023	10	5.0	1	25	1,250.00	
Thursdays	2	6.0	1	25	300.00	
Tot - Apr 2023						\$ 1,550.00
May 2023	22	5.0	1	25	2,750.00	
Thursdays	4	6.0	1	25	600.00	
Tot - May 2023						\$ 3,350.00
June 2023	7	5.0	1	25	875.00	

Thursdays	2	6.0	1	25	300.00
Tot - Jun 2023					\$ 1,175.00
Totals					\$ 20,450.00
Daily	84				
Thursdays & Minal Dys	29				
Total Days	113				
Cost Per Hr = \$27.00 /\$28	(\$1.00 differential for morning program and sports)				
Based on min pay rate of \$20 per hour + \$7 OH= \$27					
OH -includes Annual Employee Labor Cost, Social Sec, Workers Comp, Unemployment					
Training - 4 sessions each quarter @ \$3,000 (modules, materials, and staff)					\$ 12,000.00
Meals/Snack - for the training sessions (water and a light snack) \$750 x4					\$ 3,000.00
Morning Program - 40 students -Two (2) Team Leads @ 3 hours per day x 113 days					\$ 18,984.00
Sports Program - One (1) Team Lead at 2 hours per day x 113 days					\$ 6,328.00
Oversight - Specialist @ 1/4 of the average salary \$62,400					\$ 15,600.00
Total Budget for New Services					\$ 76,352.00
After School Program - ELO Program portion	\$	59,042.57	After School Program - ELO Program portion	\$	59,042.57
Total Budget				\$	135,404.57

New Joseph Bonnheim
2022-2023

Proposed- Expanded Learning Extra class and morning program

February 10, 2022

Conditions For Learning: A Proposal for Services

Submitted to: Linda Bersinger, Principal, Leataata Elementary and Aprille Shafto, Instructional Superintendent, Sacramento City Unified School District

Submitted by: Jason Knighton, Conditions For Learning

Conditions For Learning is an educational nonprofit helping educators create classroom environments that are Engaging, Responsive, and Inspiring. Conditions For Learning will provide professional development and on-site/virtual training at Leataata Floyd Elementary to support teachers in implementing strategies that increase academic rigor and social emotional support.

Vision: To position Leataata Elementary as a vibrant center of learning and social change for students, families, and the community.

Mission: Conditions For Learning will support Leataata Floyd Elementary educators in aligning the Leataata Floyd Elementary **Single Plan for Student Achievement** (SPSA) with effective instructional practices and approaches to support the increase in student achievement.

Conditions For Learning in partnership with Leataata Floyd educators and stakeholders will:

- Continue a **Literacy Cadre** to support improved literacy outcomes for students (Internal Reading Data & CAASP).
- Implement a Professional Learning Community (PLC) that utilizes **Formative Assessments** including Oral Reading Record Data, Narrative Writing, and Phonics Assessments (CORE, Lexia, Words Their Way, Phonics for Reading)
- Implement **Six Key Literacy Strategies: Reciprocal Teaching, Guided Reading, Literature Circles, Cross-Age Tutoring, Monthly Writing Samples, Phonics Instruction**
- Develop Inventive Thinking, Adaptability, Managing Complexity and Self-Direction (21st Century Skills) – **through Structuring Interaction, Project Based Learning – Bi-annual Learning Journey**
- Blend instruction and curriculum in language arts, science and social studies that captures student interest and motivates and challenges each child-regardless of ability level – to higher achievement (Sac City Strategic Plan) – and promote English Language Acquisition and Development through academic vocabulary instruction and authentic exhibitions/presentations **through Units of Study and Project Based Learning**
- Explicitly Teach Interactive Communication-Social and Personal Skills (21st Century Skills) **through Structuring Interaction**

Dates	Description	Days/Cost	Total
July 2022-June 2023	On-site Training and In-class Support for: Instructional Practices Coaching - Structuring Interaction - Reciprocal Teaching - Formative Assessment - Differentiation - Cross-Age Tutoring - Literature Circles - Guided Reading - Phonics Instruction - Professional Learning Community (PLC) Development	August - September	130 days x \$1,200 (approx. 4 days/week)
			total \$156,000

Respectfully submitted,

Jason Knighton
Founder & Educator
Conditions For Learning



Cadence Solutions
Estimate for
Sacramento City Unified School District



August 4, 2022
Prepared by Jerad Uytterhagen
Managing Director, Cadence Solutions

Initiative A - Implementation Data Rescue (BMI)

- Extract up to 6TB of data from BMI, preserving and converting metadata
- Compress, OCR, and convert documents to compressed PDF format using Foxit PDF Optimization Suite
- Install Extended ECM in two environments sized appropriately for up to 600 users
- Utilize existing BMI Information Architecture (IA) including folder taxonomy, metadata, permissions, users, groups to migrate SCUSD documents into Extended ECM, ensuring Full Text Searching is enabled and functioning on imported documents
- User Acceptance Testing for up to 2 weeks. Cadence to assist via daily triage meetings.
- Go Live Launch and Post Go Live Transition to Cadence Managed Services
- Caveats
 - Installation of any client-side software is the responsibility of SCUSD
 - Metadata Categories are limited to 2 with a maximum of 15 attribute fields in each Category
 - Integrations, Forms and Workflows are out of scope for this phase

Fixed Cost - \$50,000

Phased Approach



Planning

The Planning Phase occurs day one and involves project teams from both Cadence and SCUSD. Cadence's Business Analyst, Account Executive and Technical resources will meet with the SCUSD's project sponsors, project managers and business stakeholders to further gather requirements for the scope of the project. All requirements will be formally reviewed and summarized. The project schedule will be adjusted to account for any dependent projects, competing priorities and expected resource absences.

Deliverables

- Project Plan is finalized with dependencies and resource allocations
- Onboarding Project Teams
- Statement of Work Fully Executed

Requirements Gathering

The Requirements Gathering phase is crucial to the success of this project. In this phase, the Cadence's Business Analyst will meet with the SCUSD team and subject matter experts. The anticipated scope of this project is outlined above, the key deliverable of this phase is a to fully document all detailed requirements into a Business Requirements Specification. Sign off will be obtained to ensure an agreed upon scope, approach, and timeline.

Deliverables

- Workshops completed
- Business Requirements Document with

All training is delivered in English and all training documentation will be supplied electronically. Train the Trainer Training session is available to a maximum of eight (8) participants. In order to maximize the two days allotted for material creation and training, Cadence will modify existing training materials to SCUSD's requirements.

Go Live

The go live phase is the phase everybody looks forward to and is also very cautious with. At this time, Cadence will have all hands-on deck to perform the final migration, the system cut over including responding to users' questions, and ensure all configurations are properly functioning. Cadence has included 10 days of Hypercare Post Go Live Support after which the application will transition to the Cadence Managed Application Services team.

Deliverables

- System Live with Migrated Data
- Hypercare Support Engaged

Resources

To maximize the chances of a successful deployment, it is recommended that SCUSD assign the following resources to the initiative for the duration of the project:

- Executive Sponsor – 1-2 hours per week
- Project Manager – 3-4 hours per week
- Business Subject Matter Experts – 8-12 hours per week
- IT System Administrator – 6-8 hours per week

Estimated Schedule

Cadence anticipates the project duration of 3-5 months and is highly dependent on the extraction and conversion time of data from BMI.

Initiative B - Managed Hosted Services

Cadence Managed Hosted Services are a set of multi-technology managed services, on a monthly subscription, that involve the monitoring, management, and troubleshooting of OpenText components. Cadence has many clients in both the private and public sectors that trust us to manage their enterprise solution and ensure adequate patching, security and optimal performance. Service components common to all Cadence Managed Services are based upon practices recommended by the Information Technology Infrastructure Library (ITIL) and OpenText.

More information is supplied in the Application Managed Services Overview PDF. Hosting and Managed Services are purchased together for \$7,500 per month on a three-year term at the following rates:

- **Hosting:** \$4,000 per month, including \$4,000 of Microsoft Azure monthly allowance, as anticipated per SCUSD requirements.
- **Managed Services:** \$3,500 per month

Initiative C – Discovery Accounts Payable and Human Resources

With little known about both the Accounts Payable and Human Resources departments, Cadence is proposing a single day Discovery Workshop for each department to ensure all business requirements are captured and incorporated into a future Statement of Work.

Fixed Cost \$5,600

SCUSD Year 1 One-Time Fees to CDW SCUSD Year 1 Maintenance* Year 2 Maintenance* Year 3 Maintenance* Year 4 Maintenance* Year 5 Maintenance*
 Maintenance paid to (Direct to OpenText) (Direct to OpenText) (Direct to OpenText) (Direct to OpenText) (Direct to OpenText)

Extended ECM - 600 Standard Named Users	\$232,800.00	\$55,200.00	\$48,955.50	\$52,627.16	\$56,574.20	\$60,817.26
Intelligent Viewing - 600 Standard Named Users	\$35,864.00	\$7,236.00	\$7,417.50	\$7,973.81	\$8,571.85	\$9,214.74
Blazon for Content Suite - Base Module	\$2,357.00	\$542.00	\$494.50	\$531.59	\$571.46	\$614.32
Blazon for Content Suite Add On - OCR	\$1,767.00	\$408.00	\$370.88	\$398.69	\$428.59	\$460.74
Intelligent Capture Enterprise Server w. Adv Recognition 1M Pages/Year	\$33,009.00	\$6,356.83	\$6,923.00	\$7,442.23	\$8,000.39	\$8,600.42
Intelligent Capture - 10 Attended Clients	\$14,140.00	\$3,990.00	\$2,967.00	\$3,189.53	\$3,428.74	\$3,685.89
Intelligent Capture - 10 ScanPlus Clients	\$7,070.00	\$1,990.00	\$1,483.50	\$1,594.76	\$1,714.37	\$1,842.95
CVISION/FOXIT PDF Compressor and OCR for Content Suite - 1M Pages/Year	\$13,810.00	\$2,659.68	\$2,896.41	\$3,113.64	\$3,347.16	\$3,598.20
CVISION/FOXIT PDF Compressor and OCR for Content Suite - 1M Pages/Year	\$13,810.00	\$2,659.68	\$2,896.41	\$3,113.64	\$3,347.16	\$3,598.20
	\$26,781.83					
	\$380,908.83					
Year 1 total to CDW:	\$461,951.02	\$81,042.19	\$74,404.70	\$79,985.05	\$85,983.93	\$92,432.72

Year 1 total to CDW: \$461,951.02
 *The above figures are for general budgetary forecasting purposes and are shared at the request of SCUSD for general budgetary forecasting purposes. All figures are estimates and are subject to change. OpenText Sales has no influence whatsoever on future year maintenance rates.

OpenText Solutions	Year 1	Year 2	Year 3	Year 4	Year 5
Implementation	\$50,000	\$0	\$0	\$0	\$0
Managed Services (Cadence Support)	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
Hosting - Azure	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000
Discovery for AP and HR	\$5,600	\$0	\$0	\$0	\$0
Yearly Total	\$145,600	\$90,000	\$90,000	\$90,000	\$90,000

Total Annual Cost \$607,551.02 \$164,404.70 \$169,985.05 \$175,984 \$182,432.72

Cadence
 Implementation
 at
 OpenText
 SA23-00408
 3 years



Thank you for choosing CDW. We have received your quote.

Hardware Software Services IT Solutions Brands Research Hub

QUOTE CONFIRMATION

BOB LYONS,

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

Convert Quote to Order

Re-occurring maintenance fees are highlighted in red. These fees typically increase 7.5% per year.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
MZLW334	9/20/2022	OPENTEXT.V2.1YR	1592600	\$461,951.02

QUOTE DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
OPENTEXT EXT ECM PLATFORM STD Mfg. Part#: 1000030626 Electronic distribution - NO MEDIA Contract: California NVP Software (ADSP016-130652 7-16-70-37) <small>The enterprise-level document management system with features such as records management, advanced search, version control, collaboration, API integration, and more.</small>	600	6892173	\$388.00	\$232,800.00
OpenText Extended ECM Platform Standard - maintenance - 1 named user Mfg. Part#: 1000030627 1 yr maintenance Electronic distribution - NO MEDIA Contract: California NVP Software (ADSP016-130652 7-16-70-37)	600	6426655	\$92.00	\$55,200.00
OPENTEXT INTLLGNT VIEWING STD L+M 1Y Mfg. Part#: 1000055947 Electronic distribution - NO MEDIA Contract: California NVP Software (ADSP016-130652 7-16-70-37) <small>Provides in-application universal viewing, redaction, annotation, collaboration features, and more.</small>	600	6892192	\$58.94	\$35,364.00
OPENTEXT INTELLIGENT VIEWING STD MNT Mfg. Part#: 1000055948 1 yr maintenance Electronic distribution - NO MEDIA Contract: California NVP Software (ADSP016-130652 7-16-70-37)	600	7181821	\$12.06	\$7,236.00
OPENTEXT BLAZON CNT STE BASE L+M 1Y Mfg. Part#: 1000028158 Electronic distribution - NO MEDIA Contract: California NVP Software (ADSP016-130652 7-16-70-37) <small>Publishes files to TIFF, PDF, or CSF, with option of watermarks, banners, markup burn-in, etc.</small>	1	6892205	\$2,357.00	\$2,357.00
OpenText Blazon for Content Suite - Base Module - maintenance (1 year) - 1 Mfg. Part#: 1000028183 1 yr maintenance Electronic distribution - NO MEDIA Contract: California NVP Software (ADSP016-130652 7-16-70-37)	1	6846854	\$542.00	\$542.00
OPENTEXT BLAZON CNTSTE AO OCR L+M 1Y Mfg. Part#: 1000028175 Electronic distribution - NO MEDIA <small>Adds background OCR engine to the Blazon base system so that miscellaneous documents added to the system get automatically indexed and made fully text-searchable (without users having to send the documents through Intelligent Capture or the PDF Compressor).</small>	1	6892207	\$1,767.00	\$1,767.00

QUOTE DETAILS (CONT.)

Contract: California NVP Software (ADSP016-130652 7-16-70-37)

<u>OPENTEXT BLAZON FOR CONTENT STE MNT</u>	1	7181824	\$408.00	\$408.00
Mfg. Part#: 1000028178				
1 yr maintenance				
Electronic distribution - NO MEDIA				
Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

<u>OPEN TEXT INTELL CAPTURE ENT SVR BDL</u>	1	7158626	\$33,009.00	\$33,009.00
Mfg. Part#: 1000006644				
Electronic distribution - NO MEDIA				
Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

OpenText's most robust OCR engine with features such as advanced recognition, document classification, data-extraction, AI, database lookups, and more. Includes 1 million pages per year, one Attended Client and one ScanPlus Client. Also includes test, dev, and disaster recovery servers.

<u>OPEN TEXT INTELL CAPTURE ENT SVR MNT</u>	1	6846833	\$6,356.83	\$6,356.83
Mfg. Part#: 1000006645				
1 yr maintenance				
Electronic distribution - NO MEDIA				
Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

<u>OpenText Capture Attended Client - license - 1 concurrent user</u>	10	4714051	\$1,414.00	\$14,140.00
Mfg. Part#: 1000005710				
Electronic distribution - NO MEDIA				
Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

Concurrent users that validate and process documents scanned through intelligent capture

<u>OPENTEXT INTELLIGENT CAPTURE MNT</u>	10	7181826	\$399.00	\$3,990.00
Mfg. Part#: 1000005711				
1 yr maintenance				
Electronic distribution - NO MEDIA				
Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

<u>OPEN TEXT CAPTIVA SCANPLUS CLIENT UB</u>	10	4714029	\$707.00	\$7,070.00
Mfg. Part#: 1000005714				
Electronic distribution - NO MEDIA				
Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

Concurrent users that scan documents through intelligent capture

<u>OPENTEXT INTEL CAPTURE SCANPLUS MNT</u>	10	7181827	\$199.00	\$1,990.00
Mfg. Part#: 1000005715				
1 yr maintenance				
Electronic distribution - NO MEDIA				
Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

<u>OPEN TEXT PDF OPTIMIZE F CONTENT SVR</u>	2	7158631	\$6,905.00	\$13,810.00
Mfg. Part#: 1000052225				
Electronic distribution - NO MEDIA				
Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

Quantity "2" represents a total of 1 million pages per year that can be compressed and OCRd

<u>OPENTEXT PDF OPTIMIZATION LIC</u>	2	7181829	\$1,329.84	\$2,659.68
Mfg. Part#: 1000052226				
1 yr maintenance				
Electronic distribution - NO MEDIA				
Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

<u>OPEN TEXT PDF OPTIMIZE F CONTENT SVR</u>	2	7158631	\$6,905.00	\$13,810.00
Mfg. Part#: 1000052225				
Electronic distribution - NO MEDIA				
Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

Quantity "2" represents a total of 1 million pages per year that can be compressed and OCRd

QUOTE DETAILS (CONT.)

OPENTEXT PDF OPTIMIZATION LIC	2	7181829	\$1,329.84	\$2,659.68
Mfg. Part#: 1000052226 1 yr maintenance Electronic distribution - NO MEDIA Contract: California NVP Software (ADSP016-130652 7-16-70-37)				
OPENTEXT CVISION PDF COMPRESSOR	1	7158643	\$26,781.83	\$26,781.83
Mfg. Part#: 1000049201 Electronic distribution - NO MEDIA Contract: California NVP Software (ADSP016-130652 7-16-70-37)				

This is a one-time volume pack of 10 million pages that can be compressed and OCRd. Since we anticipate this pack will be used up during the document migration phase, we do not expect that SCUSD will have a reason to pay maintenance on this SKU in future years.

SUBTOTAL	\$461,951.02
SHIPPING	\$0.00
SALES TAX	\$0.00
GRAND TOTAL	\$461,951.02

PURCHASER BILLING INFO	DELIVER TO
Billing Address: SACRAMENTO CITY UNIFIED SCHOOL DIST ACCOUNTING SERVICES 5735 47TH AVE SACRAMENTO, CA 95824-4528 Phone: (916) 277-6665 Payment Terms: NET 30 Days-Govt/Ed	Shipping Address: SACRAMENTO CITY UNIFIED SCHOOL DIST PURCHASING SERVICES 3051 REDDING AVE SACRAMENTO, CA 95820-2122 Phone: (916) 277-6664 Shipping Method: ELECTRONIC DISTRIBUTION
	Please remit payments to: CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515



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CDW- R23-02535
Year 1

Extended ECM - 600 Standard Named Users
Intelligent Viewing - 600 Standard Named Users
Blazon for Content Suite - Base Module
Blazon for Content Suite Add On - OCR
Intelligent Capture Enterprise Server w. Adv Recognition 1M Pages/Year
Intelligent Capture - 10 Attended Clients
Intelligent Capture - 10 ScanPlus Clients
CVISION/FOXIT PDF Compressor and OCR for Content Suite - 1M Pages/Year
CVISION/FOXIT PDF Compressor and OCR for Content Suite - 1M Pages/Year

SCUSD Year 1 One-Time Fees to CDW	SCUSD Year 1 Maintenance paid to CDW	Year 2 Maintenance* (Direct to OpenText)	Year 3 Maintenance* (Direct to OpenText)	Year 4 Maintenance* (Direct to OpenText)	Year 5 Maintenance* (Direct to OpenText)
\$232,800.00	\$55,200.00	\$48,955.50	\$52,627.16	\$56,574.20	\$60,817.26
\$35,364.00	\$7,236.00	\$7,417.50	\$7,973.81	\$8,571.85	\$9,214.74
\$2,357.00	\$542.00	\$494.50	\$531.59	\$571.46	\$614.32
\$1,767.00	\$408.00	\$370.88	\$398.69	\$428.59	\$460.74
\$33,009.00	\$6,356.83	\$6,923.00	\$7,442.23	\$8,000.39	\$8,600.42
\$14,140.00	\$3,990.00	\$2,967.00	\$3,189.53	\$3,428.74	\$3,685.89
\$7,070.00	\$1,990.00	\$1,483.50	\$1,594.76	\$1,714.37	\$1,842.95
\$13,810.00	\$2,659.68	\$2,896.41	\$3,113.64	\$3,347.16	\$3,598.20
\$13,810.00	\$2,659.68	\$2,896.41	\$3,113.64	\$3,347.16	\$3,598.20
\$26,781.83					
\$380,908.83	\$81,042.19	\$74,404.70	\$79,985.05	\$85,983.93	\$92,432.72
Year 1 total to CDW: \$461,951.02					

*The above figures assume a 7.5% annual increase in the cost of maintenance and support, and are shared at the request of SCUSD for general budgetary forecasting purposes. SCUSD understands that these figures do not reflect official quotes and are not guaranteed, as OpenText Sales has no influence whatsoever on future year maintenance rates.

Cadence Solutions	Year 1	Year 2	Year 3	Year 4	Year 5
Implementation	\$50,000	\$0	\$0	\$0	\$0
Managed Services (Cadence Support)	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000
Hosting - Azure	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000
Discovery for AP and HR	\$5,600	\$0	\$0	\$0	\$0
Yearly Total	\$145,600	\$90,000	\$90,000	\$90,000	\$90,000
Total Annual Cost	\$607,551.02	\$164,404.70	\$169,985.05	\$175,984	\$182,432.72

CTEIG
101154



SERVICES AGREEMENT
Between
THE REGENTS OF THE UNIVERSITY OF CALIFORNIA
And
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

This Services Agreement ("**Agreement**"), effective as of the date of the parties' final signature below ("**Effective Date**"), is by and between The Regents of the University of California, a California public corporation ("**University**"), on behalf of its Institute of Urban and Regional Development at its Berkeley campus, and the Sacramento City Unified School District ("**SCUSD**"), a California school district having a principal place of business in Sacramento, CA. "**Party**" hereinafter refers to each Party individually, or collectively as "**Parties.**"

BACKGROUND

A. The University has the experience and capabilities necessary to perform the services contemplated by this Agreement and the performance of such services is consistent with its educational, research, and public service activities ("**University Mission**"); and

B. SCUSD would like the University to provide the services as set forth in this Agreement.

In consideration of the mutual covenants, terms and conditions in this Agreement, the Parties agree to the following:

AGREEMENT

1. Scope of Work

The University will perform the services ("**Services**") and, if applicable, provide the deliverables ("**Deliverables**") set forth in the attached Exhibit A – Scope of Work, incorporated by reference and made a part of this Agreement.

2. Fees

The fees or rates for the Services to be rendered by the University are set forth in Exhibit B - Budget. SCUSD will pay the University within 30 days from the date of University's invoices. Past due payments will accrue a 1% service charge per month. University will submit all invoices to SCUSD's representative listed in Section 15 (**Notice**). All payments from SCUSD to the University will be made by check payable to "The Regents of the University of California" to an address specified in the invoice or by wire transfer to an account specified in the invoice.

3. Term and Termination

3.1 This Agreement commences on the Effective Date and will expire three years from the Effective Date or on August 31, 2025, whichever is later ("**Term**"), unless earlier terminated in accordance with the terms of this Agreement.

3.2 This Agreement may be terminated, by either Party in the event the other Party is in breach of any material term of this Agreement and has failed to cure such breach within 30 days after notice thereof. SCUSD's failure to pay any undisputed payment when due under this Agreement will constitute a material breach of this Agreement for the purposes of this provision.

3.3 University may terminate this Agreement with or without cause upon 30 days' written notice to SCUSD. In addition, University reserves the right to terminate this Agreement if University is no longer reasonably able to perform the Services or any other obligations under this Agreement.

3.4 In the event University terminates this Agreement pursuant to Section 3.3, SCUSD will pay the University for all Services rendered, expenses incurred and non-cancellable obligations as of the date the notice of termination was sent. University will refund to SCUSD any prepaid amounts (a) not earned by University prior to the date of such termination, (b) not applicable to expenses incurred by University prior to the date of such termination and/or (c) not applicable to non-cancellable obligations of University made prior to the date of such termination. In the case of termination by University pursuant to Section 3.3, University's liability will be limited to the amount of any such refund.

3.5 All provisions which, by their nature, extend beyond the Term will survive termination of this Agreement, including but not limited to, Sections **4 (Copyright)**, **5 (University Name, Trademarks and Logos)**, **6 (Disclaimer of Warranty)**, **7 (Limitations of Liability)**, **8 (Indemnification)**, **9 (Insurance)**, **10 (Confidentiality)**, **12 (Materials Provided by SCUSD)**, and **13 (Data Security and Privacy)**.

4. Copyright

As between University and SCUSD, University owns all right(s), title, and interest in and to materials and information, including but not limited to course materials, images, text, data, illustrations, photos, audio, video, codes, logos, marketing plans, digital text, research, technical information, know-how, trade secrets, processes, algorithms, code, software, the derivatives thereof, and the selection, coordination and arrangement of such materials that is or was conceived, created, or developed prior to, or independent of the Services and Deliverables defined in Section 1 (collectively "**University Intellectual Property**") whether they are protected by copyrights, trademarks, service marks, patents, or other proprietary rights, either owned by University or licensed to the University by other parties who own such intellectual property. This is not a work made-for-hire agreement under U.S. copyright law, and any and all intellectual property rights to any materials or information created in the performance of this Agreement, including the Deliverables ("**Works**") shall vest with the University. To the extent that the University is not the owner of such Works, SCUSD hereby irrevocably assigns to University all right, title, and interest (including copyright rights) to and in such Works. The University grants to SCUSD a non-transferable, non-sublicensable, royalty-free, non-exclusive license to use the Works solely for internal business purposes. SCUSD will not use the Works for any other purpose without the prior written consent of the University.

5. University Name, Trademarks and Logos

SCUSD will not use the name of the University of California ("**UC**"), any abbreviation thereof, any name of which "University of California" is a part, or any trademarks or logos of the University ("**University Marks**"), in any commercial context (including, without limitation, on products, in media (including websites), and in advertisements), or in cases when such use may imply an endorsement or sponsorship of SCUSD, its products or services. All such uses of the University's name and trademarks must receive prior written consent from The Regents of the University of California through the Office of Business Contracts and Brand Protection, who can

be reached at BCBP@berkeley.edu. At all times, SCUSD agrees to comply with California Education Code Section 92000.

University Marks are and will remain exclusively the property of the University. SCUSD will not, either directly or indirectly, obtain or attempt to obtain during the Term hereof or at any time thereafter, any right, title or interest in or to University Marks, and SCUSD hereby expressly waives any right which it may have in University Marks. SCUSD recognizes the University's exclusive ownership of University Marks.

6. Disclaimer of Warranty

Except as expressly set forth otherwise in this Agreement, the University makes no warranties, either express or implied, as to the Services, the Deliverables, or the results provided under this Agreement, including, but not limited to, warranties of merchantability, fitness for a particular purpose, and non-infringement. SCUSD acknowledges that the Services, the Deliverables, and the results are provided on an "as is" basis and without warranties of any kind. SCUSD further acknowledges that it uses such Services, Deliverables, and results at its own risk. The University will bear no responsibility for the success or failure of the Services, Deliverables, or results.

7. Limitations of Liability

Neither Party shall be liable for any indirect, consequential, incidental, special, punitive, or exemplary damages of any kind arising out of or in any way related to this agreement, whether in warranty, tort, contract, or otherwise, including, without limitation, loss of profits or loss of good will, whether or not the other Party has been advised of the possibility of such damages and whether or not such damages were foreseeable.

8. Indemnification

Each Party will defend, indemnify, and hold the other Party, its officers, employees, and agents harmless from and against any and all liability, loss, expense, including reasonable attorneys' fees, or claims for injury or damages arising out of the performance of this Agreement (collectively, "**Claim**") but only in proportion to and to the extent such Claims are caused by or result from the negligent or intentional acts or omissions of the indemnifying Party, its officers, agents, or employees. The Party seeking indemnification agrees to provide the other Party with prompt notice of any such Claim and to permit the indemnifying Party to defend any Claim or action, and to cooperate fully in such defense. The indemnifying Party will not settle or consent to the entry of any judgment in any Claim without the consent of the other Party, and such consent will not be unreasonably withheld, conditioned, or delayed.

9. Insurance

9.1 The Parties will keep in full force and effect during the Term, at each Party's own cost, expense, insurance or in the case of the University, self-insurance with coverages as follows ("**Insurance**"):

A. Commercial Form General Liability Insurance with minimum limits as follows:

i. Each Occurrence	\$1,000,000
ii. Products/Completed Operations Aggregate	\$2,000,000
iii. Personal and Advertising Injury	\$1,000,000

iv. General Aggregate

\$2,000,000

B. Workers Compensation as required by applicable law.

C. If a representative of SCUSD will be driving on campus, Business Automobile Insurance with insurance coverage amount of \$1,000,000 per occurrence will be required.

9.2 If the Insurance is written on a claims-made form, it will continue for three (3) years following termination of this Agreement.

9.3 Upon execution of this Agreement, each Party will furnish the other Party with a Certificate of Insurance ("**Certificate of Insurance**") evidencing compliance with the insurance provisions of this Agreement. SCUSD's Certificate of Insurance will be delivered to University's representative specified in the Section 15 (**Notice**). Each Party is required to give thirty (30) days' advance written notice to such other Party of any modification, change, or cancellation with respect to the Insurance

9.4 The insurance requirements set forth in this Section will not limit a Party's liability.

10. Confidentiality

Pursuant to the performance of this Agreement, the Parties do not anticipate exchanging or disclosing any "**Confidential Information**," defined as non-public information that a Party considers confidential or proprietary. However, if there will be any disclosure of Confidential Information, the information needs to be marked "Confidential" or "Proprietary at the time of disclosure," and if a Party discloses Confidential Information orally, the disclosing Party will indicate its confidentiality at the time of disclosure and will confirm such in writing within ten (10) days of the disclosure. Unless otherwise required by law (including a subpoena or California Public Records Act request) or court order or as otherwise authorized in writing by the other Party prior to the disclosure, each Party will not disclose the other Party's Confidential Information to any third party, and each Party will only use the other Party's Confidential Information to the extent necessary to perform this Agreement. Confidential Information will not include information that: (i) was legally in its possession or known to the receiving Party without any obligation of confidentiality prior to receiving it from the disclosing Party; (ii) is, or subsequently becomes legally and publicly available without breach of this Agreement by the receiving Party; (iii) is legally obtained by the receiving Party from a third party without any obligation or confidentiality; (iv) is independently developed by or for the receiving Party without use of the Confidential Information as demonstrated by competent evidence; or (v) is disclosed under the California Public Records Act or legal process. The receiving Party's confidentiality and use obligations will extend for a period of one (1) year from the date of receipt of the disclosing Party's Confidential Information.

11. Export Control and Biohazardous Materials

SCUSD WILL NOT provide to the University any materials and/or information that are export-controlled under the International Traffic in Arms Regulations (22 CFR 120-130), the United States Munitions List (22 CFR 121.1), or Export Administration Regulations (15 CFR 730-774) 500 or 600 series; controlled on a military strategic goods list; Select Agent(s) under 42 CFR Part 73, et seq.; or subject to regulations governing access to such Export Materials ("**Export Materials**"). If SCUSD desires to provide any Export Materials to the University, SCUSD must provide written notification that identifies such Export Materials, including their export

classification to the University contact in Section 15 (Notice) and receive confirmation and approval from the University, prior to disclosure.

12. Materials Provided by SCUSD

In the event the University is producing Deliverables or providing Services that require SCUSD to furnish or supply the University with parts, goods, data, specifications, components, programs, practices, methods, Export Materials (if approved by the University pursuant to Section 11 above), or other property under this Agreement (collectively, "**SCUSD Materials**"), such SCUSD Materials shall be identified in Exhibit A, and provided by SCUSD in a timely and secure manner so as to allow University to perform the Services. SCUSD warrants that SCUSD Materials will: (1) conform to the requirements of this Agreement, including all descriptions, specifications, and attachments made a part hereof, and (2) will not infringe any third-party rights. The University's acceptance of SCUSD Materials will not relieve SCUSD from its obligations under this warranty.

If SCUSD is providing any materials to University in the performance of this Agreement, SCUSD will indemnify, defend, and hold harmless the University, its officers, agents, and employees against all losses, damages, liabilities, costs, and expenses (including but not limited to attorneys' fees) resulting from any judgment or proceeding in which it is determined, or any settlement agreement arising out of the allegation, that SCUSD Materials or the University's use of SCUSD Materials constitutes an infringement of any patent, copyright, trademark, trade name, trade secret, or other proprietary or contractual right of any third party. The University retains the right to participate in the defense against any such suit or action, and SCUSD will not settle any such suit or action without the University's consent.

13. Data Security and Privacy

13.1. Definition of Data Protection Law. For the purpose of this Agreement, "**Data Protection Law**" means applicable laws relating to privacy and data protection, including in the case of University, the Family Educational Rights and Privacy Act ("**FERPA**"), and other applicable U.S. federal and California state laws on privacy and data protection; and in the case of SCUSD, SCUSD's applicable national and local laws on privacy and data protection. In the event SCUSD collects data subject to international privacy laws, such as the General Data Protection Regulation (GDPR) and/or the Personal Information Protection Law (PIPL), if applicable, SCUSD agrees to comply with all applicable privacy requirements of such laws, including, but not limited to, notice, consent, access and data protection requirements. In the event any Protected Information is revealed, shared, or exchanged between the Parties, each Party agrees to comply with its obligations under all applicable Data Protection Law, and as required under this Agreement. To the extent that any laws or regulations of the home country or region of a Party has extra-territorial application such as to impose legal obligations on the other Party or its conduct outside such home country or region, the other Party upon request will provide reasonable assistance to such other Party in satisfying such obligation as necessary to implement this Agreement. Such reasonable assistance shall not include legal advice or opinion.

13.2. Protected Information. The Parties do not anticipate providing or exchanging any personally identifiable information or data identifiable to an individual ("Protected Information") in the performance of this Agreement. In the event that any Protected Information is revealed, shared, or exchanged, SCUSD agrees to protect the privacy and security of Protected Information.

SCUSD agrees to protect the privacy and security of Protected Information ("**Protected Information**"). SCUSD shall implement, maintain and use internationally recognized commercial data security standards regarding administrative, technical and physical security measures that meet or exceed these requirements, including information access and computer system security measures, to preserve the confidentiality, integrity and availability of the Protected Information. SCUSD shall not access, use or disclose Protected Information other than for the sole purpose granted by the University as necessary to carry out the Services, or as required by applicable U.S. law, or as otherwise authorized in writing by University. SCUSD shall inform University of any confirmed or suspected unauthorized access or disclosure of Protected Information immediately upon discovery, both orally and in writing, and fully cooperate with University in investigating and remedying the effects of such breach.

13.3. Non-Disclosure. Neither Party shall use or disclose Protected Information for any purposes except as contemplated by this Agreement or as required by applicable U.S. law (such as pursuant to a subpoena or, for the University, the California Public Records Act), or as otherwise authorized in writing by the other Party. In the event of expiration or termination of this Agreement, the requirements of this Section shall continue to apply to any Protected Information which continues to be stored, processed, or used by either Party following termination of this Agreement.

14. Miscellaneous

14.1 Governing Law and Venue. This Agreement will be governed by and interpreted according to the laws of the State of California, without regard to its conflict of laws provisions. Parties agree and consent to the exclusive jurisdiction and venue of the courts of the State of California of competent jurisdiction for all purposes regarding this Agreement and further agrees and consents that venue of any action brought will be exclusively situated in the County of Alameda, California.

14.2 Relationship of the Parties. The relationship of the Parties under this Agreement is that of independent contractors. Nothing in this Agreement will create, or be construed to be, a joint venture, association, partnership, franchise or other form of business relationship. At no time will the employees, agents or assigns of one Party be considered the employees of the other Party for any purpose, including but not limited to workers' compensation purposes.

14.3 Force Majeure. Neither Party shall be deemed to be in default of or to have breached any provision of this Agreement (other than payment obligations) due to a delay, failure in performance or interruption of service, if such performance or service are impossible to execute, illegal or commercially impracticable, because of the following "force majeure" occurrences: acts of God, acts of civil or military authorities, civil disturbances, wars, strikes or other labor disputes, transportation contingencies, freight embargoes, acts or orders of any government or agency or official thereof, earthquakes, fires, floods, unusually severe weather, epidemics, pandemics, quarantine restrictions and other catastrophes, or any other similar occurrences beyond such party's reasonable control. In every case, the delay or failure in performance or interruption of service must be without the fault or negligence of the Party claiming excusable delay and the Party claiming excusable delay must promptly notify the other Party of such delay. Performance time under this Agreement shall be considered extended for a period of time equivalent to the time lost because of the force majeure occurrence; provided, however, that if any such delay continues for

a period of more than thirty (30) days, University shall have the option of terminating this Agreement upon written notice to SCUSD.

14.4 Assignment. Neither Party may assign this Agreement without the written consent of the other Party. In case such consent is given, the assignee will be subject to all of the terms of the Agreement.

14.5 Modification. This Agreement may only be amended in a writing, signed by the authorized representatives of the Parties.

14.6 Severability. If a provision of the Agreement becomes, or is determined to be, illegal, invalid, unenforceable or void by a court of competent jurisdiction, that will not affect the legality, validity or enforceability of any other provision of the Agreement or of any portion of the invalidated provision that remains legal, valid, or enforceable.

14.7 Integration. This Agreement, including any exhibits and addenda, constitutes the entire understanding and agreement between the Parties as to all matters contained herein, and supersedes all prior agreements, representations and understandings of the Parties. The Parties may utilize their standard forms of purchase orders, invoices, quotations and other such forms in administering this Agreement, but any of the terms and conditions printed or otherwise appearing on such forms will not be applicable and will be void.

14.8 Waiver. No waiver of any provision of this Agreement will be effective unless made in writing and signed by the waiving Party. The failure of any Party to require the performance of any term or obligation of this Agreement, or the waiver by any Party of any breach of this Agreement, will not prevent any subsequent enforcement of such term or obligation or be deemed a waiver of any subsequent breach.

14.9 Counterparts. This Agreement may be executed in two or more counterparts, which may be transmitted via facsimile or electronically, each of which will be deemed an original and all of which together will constitute one instrument.

14.10 Headings. Article and Section headings used in this Agreement are for convenience of reference only, are not part of this Agreement and shall not affect the construction of, or be taken into consideration in interpreting, this Agreement.

14.11 No Third-Party Rights. Except as expressly provided in this Agreement, this Agreement is intended solely for the benefit of the Parties and is not intended to confer any benefits upon, or create any rights in favor of, any person other than the Parties.

15. Notice

All notices under this Agreement must be in writing, and must be mailed or emailed or delivered by hand or recognized overnight delivery service to the Party to whom such notice is being given. Any such notice will be considered to have been given upon receipt or refusal of delivery. Additionally, notices by email will be considered legal notice only: (i) if such communications include the following text in the subject field: FORMAL LEGAL NOTICE; and (ii) upon written acknowledgement by the recipient, such acknowledgement not to include automatically generated responses.

University's representative for all purposes will be:

Name: Deborah McCoy, Director
Address: Center for Cities and Schools, Institute for Urban and Regional
Development, 324 Wurster Hall, Berkeley, CA 94720-1870
Phone: 510-643-3105
Email: debmccoy@berkeley.edu

SCUSD's representative for all purposes will be:

Name: Rose Ramos, CBO
Address: 5735 47th Avenue, Sacramento, CA 95824
Phone: (916) 643-9055
Email: rose-f-ramos@scusd.edu

16. Representation on Authority of Parties/Signatories

Each person signing this Agreement represents and warrants that he or she is duly authorized and has legal capacity to execute this Agreement. Each Party represents and warrants to the other that the execution of the Agreement and the performance of such Party's obligations hereunder have been duly authorized and that the Agreement is a valid and legal agreement binding on such Party and enforceable in accordance with its terms.

[signature page follows]

IN WITNESS WHEREOF, the duly authorized Parties have executed this Agreement as of the Effective Date.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT]

By: _____

Name: Rose Ramos

Title: CBO

Date: _____

THE REGENTS OF THE UNIVERSITY OF CALIFORNIA

By: _____

Name: _____

Title: _____

Date: _____

EXHIBIT A - STATEMENT OF WORK

Civic Work Based Learning (Y-PLAN) Sacramento

Mobilizing Young People as Agents of Change Through SCUSD Career Pathway Y-PLAN Partnerships

*Professional Service Proposal to
SCUSD College and Career Readiness Department
September 2022 – August 2025
Year 1: \$100,000, Year 2: \$100,000, Year 3: \$50,000*

OVERVIEW

Today presents a unique time for CC+S to work with SCUSD district and community/civic partners to collectively forge justice and generate joy across our most marginalized schools, districts, and communities. By reimagining the role and tremendous capacity of adolescents throughout career pathway educational and civic systems, we can reframe youth as powerful problem-solvers and agents of change. This can - and must - be considered amid Californian and national efforts to restructure educational systems in support of career pathways, community schools, and other recent priorities.

CC+S proposes a three year partnership initiative to take work-based learning to a new level of collective impact where students' sense of agency and research capacity is mobilized to address and impact our communities deepest/greatest challenges such as homelessness, environmental resilience and educational equity. We believe this will also lift up SCUSD career pathways as a statewide and national model of inspiration.

Building upon the past to move forward

While much was accomplished through the 2021-2022 academic year, given the level of change and flux brought on by the ongoing COVID 19 pandemic, many insights emerged for future improvement and expansion. Priorities identified from discussion with Y-PLAN teacher leads and civic partners include:

1. **Develop multi-year civic work-based learning projects** - To deepen academic rigor and civic partnerships to have real impact, teachers requested developing multi year Y-PLAN projects aligned with pathway themes and academic goals. Teachers reflected on how challenging it is to develop new client partnerships and new curriculum alignment strategies and assessments annually. Tackling one multi-year project—with some level of nuance each year to keep the project new and challenging for students—will enable teachers to focus on deepening the learning experience while fostering a better sense of ownership of project outcomes. Multi-year projects will also provide an opportunity to

strengthen SCUSD schools' relationships with professional networks, local civic agencies, and aligned nonprofits and businesses. Clear outcomes and impacts from the Y-PLAN projects will be more fully tracked and monitored for impact and implementation by students as well as client partners.

- Proposed multi-year project areas include two key areas that can be developed across different career pathways from law and social justice to engineering.
 - a) **Student Homelessness Policies**
 - b) **Environmental Resilience**

2. **Deepen rigor of Y-PLAN research process and outcomes by aligning to key SCUSD educational policy goals including:**

- Graduate Profile
- State Seal of Civic Engagement (SSCE)
- Linked learning/career pathway curricular priorities including:
 - i. Interdisciplinary project development and academy team planning
 - ii. In-school work based learning via Y-PLAN (like) consulting projects
 - iii. Scaffolded, multi year project capacity development going from group projects in 10th year to senior project development.
- A new area of growth also requested by Y-PLAN teaching partners is deepening and expanding data-driven research curriculum modules. Two key areas identified for growth include:
 - i. **Data Literacy** - CC+S will work with SCUSD instructional coaches to develop new survey development tools and teaching resources.
 - ii. **Final project rubric** - a clearer understanding of expectations will help teachers and students formulate and fulfill goals and outcomes through these in-school projects.

3. **UC Davis College Mentorship** - UC Davis graduate and undergraduate students will provide valuable support for teachers and students throughout the Y-PLAN process.

Key areas include:

- Project background, data collection and analysis, support for final presentations and college readiness.
- Y-PLAN mentors support first generation college students prepare for higher ed while in high school as well.

4. **Y-PLAN Learning Excursions and Inspiration Tours** - A key to Y-PLAN's effectiveness has always been taking students out of the classroom to engage with actual project environments and "real world" settings. Learning excursions take students to

observe and learn about sites where challenges exist, such as Sacramento’s environmentally hazardous areas or affordable housing developments. To inspire new thinking and ideation for their project clients, the Learning Excursions also take students to sites that demonstrate best professional practices such as TOD (Transportation Oriented Developments) or mixed use housing communities. A key insight during 2021-2022 was how challenging it was for classroom teachers to develop and lead meaningful, and inspiring tours — even with some support from Y-PLAN coaches. CC+S will work with SCUSD to develop a full set of plans and strategies to develop these tours for the future, while taking the lead in organizing these tours in the first two years of this partnership.

5. **Documentation and Evaluation aligned to SCUSD Graduate Profile and other Linked Learning outcomes.** While CC+S supports the documentation of Y-PLAN projects through policy briefs each year, it is clear that more assessment and evaluation of project learning outcomes and impact in communities for clients is needed. CC+S proposes developing both a formative and summative evaluation strategy over three years for Y-PLAN projects that align to SCUSD ’s powerful [Graduate Profile](#).

6. **Communications and Network Development** - Having recently published a book documenting two decades of Y-PLAN across the nation and around the globe, [Planning Cities With Young People and Schools: Forging Justice, Generating Joy](#), CC+S recognizes the importance of not only doing good work – but communicating about it broadly! CC+S seeks to embed more far-reaching strategies to get the word out to local, state and national networks about the amazing work done by SCUSD Career Pathway students. This is critically important to lift up the power and promise of students’ brilliant work and impact on their communities. It will also showcase the innovative work conducted by the school site and district leadership. After our book publication by Routledge Press in early 2022, the Stuart Foundation offered a small grant to CC+S to develop a communications strategy to further impact educational policy and practice. With the Stuart support, CC+S will bring this work to future Y-PLAN district partnerships. Through multimedia (news articles, blogs and op-eds and social media) we will tell the story of SCUSD students as agents of change in their community.

As we emerge from the COVID 19 pandemic and global crisis, adolescents need to be seen, welcomed and engaged. We must reimagine school systems to work in tandem with our broader urban ecosystems, embedding adolescent students into all aspects of policymaking and educational reform. The closer career pathways and curriculum-embedded work-based learning

come to the messy, complicated problems of our world today, the more students - and our communities - will benefit.

Scope of Work

The 10-point plan is a framework to build district-wide capacity for SCUSD to bring school-based, civic WBL across career pathways.

Within three years, the District will achieve the following outcomes:

- Is fully capable of implementing district-wide civic work-based learning projects situated within the class day
- Has the internal capacity that is fully built and aligned with the district plan
- Has a research/evaluative report aligned with the three-year outcomes

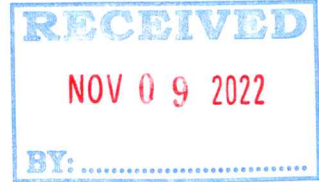
Aspirational goal: District is state-wide model for rigorous and engaged client driven PBL/WBL

10-Point Plan	Year 1	Year 2	Year 3
1. PLANNING & DEVELOPMENT: Work with principals and pathway leads to identify participating pathways and teachers & identify goals and expected outcomes.	CC+S & SCUSD	CC+S & SCUSD	SCUSD
2. CIVIC PARTNERSHIP & PROJECT DEVELOPMENT: Cultivate a group of sustainable civic partnerships and menu of tailored, multi-year partnerships aligned to pathway - align with teachers and pathway work	CC+S	CC+S & SCUSD	SCUSD

3. PROFESSIONAL DEVELOPMENT: Provide district-wide professional development for teachers	SCUSD + CC+S	SCUSD	SCUSD
4. MATERIAL DEVELOPMENT: Design, develop curriculum project materials for teachers aligned to pathway goals (i.e., project packets, develop new data literacy module, identify data needs and sources for deeper research, develop final project rubric)	CC+S - SCUSD	CC+S & SCUSD	SCUSD
5. INSTRUCTIONAL COACHING: On-Site Coaching and Peer to Peer Support Plan	SCUSD & CC+S)	SCUSD & CC+S)	SCUSD
6. FIELD TRIPS: Design and lead Y-PLAN urban inspiration field trips (one site visit and one for inspiration) - align to curriculum and project planning –what makes Y-PLAN trip different!?! to build capacity – engagement and data collection.	CC+S SCUSD	CC+S & SCUSD	SCUSD
7. COLLEGE MENTORS: Select and supervise UC Davis mentors for classroom support and college readiness	CC+S with UC Davis	CC+S with UC Davis	CC+S/SC USD
8. COMMUNITY PARTNERSHIP: Identify project specific community partners and guest speakers	CC+S & SCUSD	CC+S & SCUSD	SCUSD
9. CULMINATING EVENTS: Design and manage final presentations events ie, school site and/or city hall	CC+S & SCUSD	SCUSD	SCUSD
10. EVALUATION AND DOCUMENTATION: Develop a formative evaluation strategy and implementation plan to assess/ track growth, progress and outcomes - aligned to SCUSD graduate profile.	CC+S	CC+S	CC+S
NEW: MESSAGING AND STORYTELLING!	CC+S and SCUSD	CC+S and SCUSD	CC+S and SCUSD

<p>COMMUNICATION: Develop messaging strategy for internal and external information sharing. [Photos, summaries, emails, shout outs - visual messaging!!] - work with other associations, LPI, CA Performance Assessment Collaborative (LPI), – Op Eds to spread the word and lift up the transformative work at SCUSD</p>			
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EXHIBIT B – Proposed Budget



University of California, Berkeley
Proposed Budget

Ver.10.4 9/2022

Principal Investigator: Deborah McKoy		Begin Date: 9/1/22			
Title: Mobilizing Young People as Agents of Change Through SCUSD Career Pathway Y-PLAN Partn		End Date: 8/31/25			
Year 1: 9/1/22	through	8/31/23	Budget Years: 3		
Research Type: On Campus Rate to 7/1/21-6/30/22 and until further notice					
Sponsor Type: Total Direct Costs		Non-Federal			
SALARIES		No. of Mos.	Monthly Rate	Percent of Time	Subtotal
Faculty	McKoy, Deborah	12	13,500	20%	32,400
				Total	32,400
Graduate Student Researchers					
Total =	1				
	GSR Step II			* Reference	
Academic	September 2022-2023	1	4,111	20%	822
Academic	October - December 2022-2023	3	4,111	20%	2,467
Academic	January - May 2022-2023	5	4,111	20%	4,111
Summer	July - August 2022-2023	2	4,111	100%	8,222
Academic	None 2022-2023	0	4,111	0%	0
		11		Total	15,622
				GSR Total	15,622
Other Personnel					
Total =	Select Researcher Type*:				
	0 Associate Research Engineer, III	12	12,075	100%	0
	0 Assistant Research Engineer, IV	12	10,733	100%	0
	0 Assistant Specialist, I	12	4,717	100%	0
	0 Student Assistant (Hourly)	Hrs. Est= 180	17	100%	0
	0 Programmer/Analyst (or other career staff)	12	0	100%	0
	0 Other Career Staff	12	0	25%	0
	0 Postdoctoral Scholar Employee	See Reference 12	0	100%	0
				Total	0
				*See Reference for Rates	
SALARY SUBTOTAL					48,022
BENEFITS					Rate
					Subtotal
Professors		Total=	1	35.9%	11,632
		Resident GSRs =	0		
		Nonresident GSRs =	0		
		Semester 1	Semester 2		
Graduate Student Health Insurance		3186	3186	\$6,372	0
Resident GSR Tuition		7238	7238	\$14,476	0
Nonresident GSR Tuition		7238	7238	\$14,476	0
Nonresident Supplemental Tuition		7551	7551	\$15,102	0
Students				2.4%	375
Postdoctoral Scholar Employee				16.4%	0
Other Academic (Asso.Res./Specialist, etc.)				35.9%	0
Programmer/Analyst (or other career staff)				45.9%	0
BENEFITS SUBTOTAL					12,007
PERSONNEL SUBTOTAL					60,029
TRAVEL Domestic Travel for technical meetings:					
		Trips:	1	Days:	4
					Subtotal
		PI Travelers:	1.0		2,541
		Student Travelers:	1.0		2,441
Airfare	\$600	Taxi:	\$75		4,982
Meals	\$79	Conf. Reg. PI	\$650		
Hotel	\$225	Conf. Reg. Student	\$550		
TRAVEL SUBTOTAL					4,982
SUPPLIES & EXPENSES					
		#	Amount	Unit	
GAEL Insurance			\$	840	840
UCRP Assessment			\$	97	97
ERSO 10% Contract Management Fee (CMF)			\$	10,000	10,000
Consultants			\$	6,900	6,900
** Budget Optimizer	Expendable Research Supplies		\$	754	12
SUPPLIES & EXPENSES SUBTOTAL					26,889
TOTAL DIRECT COSTS					91,900
MODIFIED TOTAL DIRECT					
MTDC Base Indirect Rate	Base		81,900		
	68,250	9.89%	5/6	6,750	8,100 IDC Total
	13,650	9.89%	1/6	1,350	
Total Cost Base Indirect	76,583	9.89%	5/6	6,750	8,100 IDC Total
	15,317	9.89%	1/6	1,350	
TOTAL INDIRECT COSTS					8,100
TOTAL COST FOR YEAR 1					100,000

***For example: From F109 subtract (F103-25000) etc., from the formula if there are subawards.

OK to process
11/9/22



University of California, Berkeley
Proposed Budget

Ver.10.4 9/2022

Principal Investigator: Deborah McKay																																																																																	
Title: Mobilizing Young People as Agents of Change Through SCUSD Career Pathway Y-PLAN Partnerships																																																																																	
Year 2: 9/1/23	through 8/31/24																																																																																
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Annual Server Maintenance	0	2,700	0																																																																														
Annual Desktop Maintenance	0	900	0																																																																														
CIF Monthly Fee	0	95	0																																																																														
ICF Fee	0	5	0																																																																														
Storage Infrastructure Fee	0	10	0																																																																														
Microlab Access Fee (hourly fee)	0	94	0																																																																														
Microlab Usage:																																																																																	
Lab Fees (per account monthly max.)	0	1,400	0																																																																														
Equipment Fee (per account monthly max.)	0	1,400	0																																																																														
Gael Insurance		\$ 874	874																																																																														
UCRP Assessment		\$ 101	101																																																																														
ERSO 10% Contract Management Fee (CMF)		\$	10,000																																																																														
Consultants		\$ 5020	5,020																																																																														
** Budget Expensible Research Supplies	\$ 551	12	6,615																																																																														
Optimizer (software, computer supplies, non-inventorial equipment, reproduction, shipping, mailing, etc.)																																																																																	
SUPPLIES & EXPENSES SUBTOTAL 22,610																																																																																	
TOTAL DIRECT COSTS 90,020																																																																																	
MODIFIED TOTAL DIRECT COSTS 100,000																																																																																	
MTDC Base Indirect Rate																																																																																	
83,333	9.98% 5/6 8,317 9,980 MTDC																																																																																
16,667	9.98% 1/6 1,663																																																																																
Total Cost Base Indirect 75,017	9.98% 5/6 8,317 9,980 Total																																																																																
15,003	9.98% 1/6 1,663																																																																																
TOTAL INDIRECT COSTS 9,980																																																																																	
TOTAL COST FOR YEAR 2 100,000																																																																																	

OK to process
11/9/22



University of California, Berkeley
Proposed Budget

Ver.10.4 9/2022

Principal Investigator: Deborah McKoy			
Title: Mobilizing Young People as Agents of Change Through SCUSD Career Pathway Y-PLAN Partnerships			
Year 3: 9/1/24 through 8/31/25			
Sponsor Type: Total Direct Costs		Non-Federal	
SALARIES		No. of	Percent of
Faculty	McKoy, Deborah	Mos. 12	Time 13%
			Subtotal 22,778
			Total 22,778
Graduate Student Researchers			
Total = 1			
GSR Step II			
Academic	September 2024-2025	1	4,446 20% 889
Academic	October - December 2024-2025	3	4,446 20% 2,668
Academic	January - May 2024-2025	5	4,446 20% 4,446
Summer	July - August 2024-2025	2	4,446 0% 0
Academic	None 2024-2025	0	4,446 0% 0
		11	Total 8,003
Other Personnel			
Total =			
Select Researcher Type*:			
0	Associate Research Engineer, III	12	13,060 100% 0
0	Assistant Research Engineer, IV	12	11,609 100% 0
0	Assistant Specialist, I	12	5,102 100% 0
0	Student Assistant (Hourly)	Hrs. Est= 180	17 100% 0
0	Programmer/Analyst (or other career staff)	12	0 100% 0
0	Other Career Staff	12	0 25% 0
0	Postdoctoral Scholar Employee	12	0 100% 0
			Total 8,003
			*See Reference for Rates
SALARY SUBTOTAL		30,781	
BENEFITS			
Professors		Rate 35.9%	Subtotal 8,177
Total = 1			
Resident GSRs = 0			
Nonresident GSRs = 0			
		Semester 1	Semester 2
Graduate Student Health Insurance		3446	3446 \$6,892 0
Resident GSR Tuition		7829	7829 \$15,658 0
Nonresident GSR Tuition		7829	7829 \$15,658 0
Nonresident Supplemental Tuition		8167	8167 \$16,334 0
Students			2.4% 192
Postdoctoral Scholar Employee			16.4% 0
Other Academic (Asso.Res./Specialist, etc.)			35.9% 0
Programmer/Analyst (or other career staff)			45.9% 0
BENEFITS SUBTOTAL		8,369	
PERSONNEL SUBTOTAL		39,150	
TRAVEL Domestic Travel for technical meetings:			
Trips: 0		Days: 3	Subtotal
PI Travelers: 1.0			0
Student Travelers: 1.0			0
Taxi: \$75			0
Airfare	\$600	Conf. Reg. PI	\$650
Meals	\$79	Conf. Reg. Student	\$550
Hotel	\$225		
TRAVEL SUBTOTAL		0	
SUPPLIES & EXPENSES			
Participant Support/Stipend (OH exempt)		# 0	Amount 250 Unit 1 0
Computer Costs			
Laptops		0	2,818 0
Annual Server Maintenance		0	2,700 0
Annual Desktop Maintenance		0	900 0
CIF Monthly Fee		0	95 12 0
ICF Fee		0	5 12 0
Storage Infrastructure Fee		0	10 12 0
Microlab Access Fee (hourly fee)		0	94 12 0
Microlab Usage			
Lab Fees (per account monthly max.)		0	1,400 12 0
Equipment Fee (per account monthly max.)		0	1,400 12 0
GAEL Insurance			\$ 539 539
UCRP Assessment			\$ 68 68
ERSO 10% Contract Management Fee (CMF)			\$ 5,000 5,000
Consultants			\$ 0 0
** Budget Optimizer	Expendable Research Supplies	\$ 21	12 253
		(software, computer supplies, non-inventorial equipment, reproduction, shipping, mailing, etc.)	
SUPPLIES & EXPENSES SUBTOTAL		5,860	
TOTAL DIRECT COSTS		45,010	
MODIFIED TOTAL DIRECT		50,000	
Base	41,667	9.98% 5/6	4,158 4,990 MTDC
MTDC Base Indirect Rate	8,333	9.98% 1/6	832
Total Cost Base Indirect	37,508	9.98% 5/6	4,158 4,990 Total
	7,502	9.98% 1/6	832
TOTAL INDIRECT COSTS		4,990	
		TOTAL COST FOR YEAR 3 50,000	

OK to process
11/9/22



University of California, Berkeley
Proposed Budget

Summary Budget

Ver.10.4 9/2022

Principal Investigator:	Deborah McKoy	Begin Date:	9/1/22
Title:	Mobilizing Young People as Agents of Change Through SCUSD Career Pathway Y-PLAN Partnerships	End Date:	8/31/25

SALARIES	Year:	One	Two	Three	TOTAL
Faculty		32,400	33,696	22,778	88,874
Grad. Student Researchers		15,622	16,245	8,003	39,870
Other Personnel		0	0	0	0
Salary Subtotal		48,022	49,941	30,781	128,744
BENEFITS					
Benefits Subtotal		12,007	12,487	8,369	32,863
Personnel Subtotal		60,029	62,428	39,150	161,607
TRAVEL					
Domestic		4,982	4,982	0	9,964
Foreign		0	0	0	0
Travel Subtotal		4,982	4,982	0	9,964
EQUIPMENT					
SUPPLIES					
Laptops		0	0	0	0
Gael Insurance		840	874	539	2,253
UCRP Assessment		97	101	68	267
ERSO 10% Contract Management Fee (CMF)		10,000	10,000	5,000	25,000
Consultants		6,900	5,020	0	11,920
Expendable Research Supplies		9,052	6,615	253	15,919
Supply/Expense Subtotal		26,889	22,610	5,860	55,359
SUBAWARDS					
Subaward Subtotal		0	0	0	0
Total Direct Costs		91,900	90,020	45,010	226,930
Modified Total Direct Costs		81,900	100,000	50,000	231,900
Indirect Costs		8,100	9,980	4,990	23,070
TOTAL COST FOR YEAR		100,000	100,000	50,000	250,000

*OK to proceed
11/9/22*

See Kha

From: Linda Kingston
Sent: Wednesday, November 9, 2022 9:15 AM
To: See Kha
Subject: Fw: Deborah McKoy 3 Year Service Contract Agreement
Attachments: 18372 IURD SCUSD v01.docx; McKoy SCUSD Budget.pdf

Here is the y-plan 3 year contract - it comes from CTEIG

From: Sarah Lirio <sarah.lirio@berkeley.edu>
Sent: Monday, October 24, 2022 2:45 PM
To: Linda Kingston <Linda-Kingston@scusd.edu>
Cc: Deborah MCKOY <debmckoy@berkeley.edu>; Quan Luc <qluc@berkeley.edu>
Subject: Deborah McKoy 3 Year Service Contract Agreement

Dear Linda,

Please find the attached Service Agreement along with the scope of work and budget for Professor Deborah McKoy.

Please review and sign. Let us know if you have any questions.

Regards,
Sarah

--

Sarah Lirio

Research Support Officer
ERSO, Berkeley Regional Services
University of California, Berkeley
ERSO Main Phone: 510-664-7800

**CORE DISTRICTS &
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT**

CONSULTING AGREEMENT

This agreement is made and entered into this 1st day of September 2022, by and between CORE Districts hereinafter referred to as "Consultant," and the Sacramento City Unified School District, hereinafter referred to as "District".

Whereas, the District is in need of special services and advice in educational, financial, economic, accounting, engineering, or administrative matters; and

Whereas, such services are needed on a limited basis;

Now, therefore, the parties hereto agree as follows:

1. Services to be provided by the Consultant: CORE District will provide improvement assistance to the Superintendent, the District's working Cabinet and Board, in addition to providing detailed data and analytics to assist.
2. The Consultant will commence providing services under this Agreement on September 1, 2022, and will diligently perform as required and complete performance by June 30, 2023. The Consultant will perform said services as mentioned in Appendix A, as an independent calling and not as an employee of the District. Consultant shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.
3. The District will prepare and furnish to the Consultant upon request such information as is reasonably necessary to the performance of the Consultant to the Agreement.
4. The District shall pay the Consultant the total amount: \$198,375 for the 2022-23 school year for services rendered pursuant to this Agreement. Payment shall be made payable to CORE Districts, 1107 9th Street, Suite 500, Sacramento 95814.
5. The District may, at any time and for any reason, terminate this Agreement and compensate Consultant only for services rendered to the date of termination. Written notice by the District's Superintendent shall be sufficient to stop further performance of services by Consultant. The notice shall be deemed given when received or no later than three days after the day of mailing, whichever is sooner.
6. Consultant agrees to and shall hold harmless and indemnify the District, its officers, agents, and employees from every claim or demand and every liability or loss, damage, or expense of any nature whatsoever, which may be incurred by reason of:
 - A. Liability for damages for death or bodily injury to person, injury to property, or any other loss, damage or expense sustained by the Consultant or any person, firm or corporation employed by the Consultant upon or in connection with the services called for in this Agreement except for liability for damages referred to above which result from the sole negligence or willful misconduct of the District, its officers, employees, or agents.
 - B. Any injury to or death of persons or damage to property, sustained by any persons, firm, or corporation, including the District, arising out of, or in any way connected with the services covered by this Agreement, whether said injury or damage occurs either on or off school district property, except for liability for damages which result from the sole negligence or willful misconduct of the District, its officers, employees or agents.

The Consultant, at Consultant's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents, or employees on any such claim, demand, or liability and shall pay or satisfy any judgment that may be rendered against the District, its officers, agents, or employees in any action, suit, or other proceedings as a result thereof.

7. This Agreement is not assignable without written consent of the parties hereto.
8. Consultant shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances including worker's compensation.
9. Consultant, if an employee of other public agency, certifies that Consultant will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are actually being performed pursuant to this Agreement.

In witness whereof, the parties hereto have caused this Agreement to be executed.

CORE Districts



Signature

Rick Miller

Name

Chief Executive Officer

Title

8/24/2022

Date

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT



Signature

Jorge A. Aguilar

Name

Superintendent

Title

10/24/22

Date

Partnership Costs and Payment Schedule

Each member of CORE Districts will pay annual dues structured to meet the financial needs of the collaborative and to enable the collaborative to provide the aforementioned benefits.

The cost for CORE Districts membership has two components:

1. Base contribution: A fixed cost divided amongst districts equally to support basic operations; and
2. Program contribution: A variable cost based on program participation and size (ADA).

The pricing and payment schedule for SCUSD is:

- Full annuals dues: \$ 198,375
 - Total contribution = \$123,000 base contribution + \$75,375 program contribution.
- Member contributions will continue to be eased in over the next couple of years according to the following schedule:
 - SY 2018-2019: \$93,000 (\$104,375 less than full dues)
 - SY 2019-2020: \$124,000 (\$73,375 less than full dues)
 - SY 2020-2021: \$124,000 (\$73,375 less than full dues)
 - SY 2021-2022: \$124,000 (\$73,375 less than full dues)
 - SY 2022-2023: \$198,375

- Annual dues for Sacramento City USD in SY2022-23 are \$198,375.

CORE Districts and Sacramento City Unified hereby certify that they are authorized to bind their respective entities for SY2022-23.





Statement of Work: Participation in the CORE Collaborative

About the CORE Collaborative

CORE Districts is a collaboration of school districts working together to improve student achievement through highly productive, meaningful partnership and learning between member school districts. CORE supports the improvement of specific outcomes by developing continuous improvement structures, mind sets, and routines, that foster learning at both the district and site levels, resulting in districts and schools making progress toward producing more reliable, equitable outcomes for their students. Currently, eight school districts serving more than 1 million students participate in the collaborative: Fresno, Garden Grove, Long Beach, Los Angeles, Oakland, Sacramento, San Francisco, and Santa Ana Unified. Together, our districts share a fundamental belief that all students can achieve at high levels and are deeply committed to providing learning opportunities that will help them to do so.

As a collaborative effort, the work of CORE Districts is directed by, and in service of, the participating school districts. Exemplifying this, the CORE Board of Directors is comprised of the superintendents of each member school district and provides supervision, direction, and strategic Vision for the organization. The number of participating districts is capped at 15, thus each participating district has a meaningful voice and leadership role as they collaborate with other districts. Organizationally, CORE Districts is a 501c3 nonprofit serving to operationalize the collaboration and supporting partnership and shared learning at the superintendent, central office, school leader, and teacher levels.

Powered by data, innovation, research and continuous learning, we are facilitating inter- and intra-district collaboration to innovate, implement, and scale successful strategies and tools that help ALL students succeed.

Partnership Benefits

All the partnership benefits described in this agreement may not apply to all of CORE's Clients. Additionally, the partnership benefits outlined in this agreement are subject to change over time, based on availability and Client's decisions to participate in different offerings. CORE Districts will also respond to the needs of its Client by facilitating learning sessions either virtually or in-person based on the conditions/mandates set forth by the state and local districts. Decisions regarding the scheduling and delivery of sessions will be communicated with participants 45 days in advance. Clients also agree to allow CORE staff access to student level data in order to perform the services outlined in this agreement.

District Partnerships to Achieve Impact

One or more Clients will be invited to enter into a multi-year partnership with CORE, in an effort to invest in those Clients' vision and theory of action to deepen and spread disciplined continuous improvement in their organizations. The intent is to achieve measurable impact on key focus areas for improvement, as well as develop insights, learning and proof points around how large urban districts embody the principles of continuous improvement. The roles and commitments of participating districts and CORE include:

District

- **Who:** Cross-functional district partnership team of cabinet level and school supervisory level staff, as well as meaningful engagement of site level leadership. Depending on the district structure, problem of practice, and needs, this team may include:
 - **Cabinet officers:** Senior team member who serves as executive sponsor and guide the team
 - **Principal supervisors:** Brings school perspective and integrates with other efforts underway, interfaces with principals



- **Functional lead(s):** Brings relevant content expertise based on the problem the district has prioritized and helps integrate with other initiatives
- **Data and accountability lead:** Helps problem solve how to measure improvement
- **School site leader representation:** Establish strategic touch points where site level leadership provides key insights, feedback and contributes to the design and implementation of the scope of work
- **Key role:** Guiding improvement work and building capability at the district and school site level.
- **Commitment:** The Partnership Team's commitment includes:
 - Hosting monthly **planning & reflection calls**, dedicated monthly day-long learning & planning sessions (virtual/in-person as appropriate)
 - Hosting **Ad Hoc meetings** with specific staff, likely to include Data Leads, School Site Planning / LCAP Leads, Communications Staff, Principal Supervisors, Curriculum & Instruction Leads, Support Services Leads
 - Individual bi-weekly or monthly **coaching sessions** by 50% or more of the Partnership Team members (virtual)
 - Identification of a limited set of focus areas for improvement and impact, to serve as Priority Improvement Projects, within which Learning-by-Doing will occur so that participating districts experience impact while also building organizational capability to improve.
 - The commitment of all team members is to engage in **data collection and analysis**, mutually agreed upon, to allow for ongoing reflection, goals setting, progress monitoring and celebration of learning & improvements
 - Provide support for school teams to participate in CORE Network meetings and a District Lead to ensure that the work of the Network aligns to District initiatives and builds coherence

What CORE will do to support your district

- **Co-Construct a Continuous Improvement Strategy:** Provide infrastructure for collaboration, manage logistics, serve as a steward for improvement community integrity and effectiveness, and listen to feedback and adjust approach.
- **Facilitation:** Facilitate connections and coordinate collaborations between departments, across districts engaged in similar work, connect districts with well-aligned resources, develop and deliver meaningful learning & planning experiences
- **Coaching:** Provide facilitative and instructive coaching to key District leadership in service of; personal reflection and meaning-making, informed decisions-making, increased improvement capability, and increased coherence across the organization.
- **Knowledge management:** Develop and manage tools and resources that partnership districts can use, edit, modify, or learn from to effectively employ the disciplined approach of improvement science, while integrating the district's own local approaches to continuous improvement
- **Analytics:** Serve as a resource to co-design and/or pilot data analysis and reporting that fosters measurement for improvement and supports specific improvement projects to be focus of the partnership

Clients will have full access to the ICBP offered by CORE, and in some instances, travel coverage to attend CORE-wide programming. The specific problems of practice and number of improvement projects may change over time to meet the needs of the partner District and capacity of CORE.

CORE Data Collaborative

In 2014, with leadership from and stakeholder engagement in Clients, CORE Districts developed an innovative multiple measures accountability system, called the School Quality Improvement System, as well as an underlying data system. This accountability system is fully compliant with the federal ESSA legislation and is aligned to LCFF – in fact, the metrics utilized for the Index (the calculation at the heart of the accountability system) can be used for the LCAP. The system has evolved into a multi-function dashboard, with opportunity for data exploration in a number of areas.

As a founding member of the CORE Data Collaborative, the Client will receive:



- **Annual Multi-Metric School and LEA Data Dashboards with Performance Benchmarked against Peers across California:** A comprehensive, multi-metric dashboard of results at the school and LEA levels, including the following results for each indicator, will be provided each school year–
 - Current performance
 - Historic performance and trends over time, where data are available
 - Index level, where available (on a scale from 1 to 10 based upon baseline performance across the CORE Districts)
 - Comparison with the LEA results (for school level reports)
 - Comparison with the Partnering Education Level
 - Comparison with the CORE Data Collaborative Network
 - Subgroup performance for all of the major subgroups (e.g., English Learners, Racial/Ethnic Subgroups, Students with Disabilities, Socio-Economically Disadvantaged Youth, Foster Youth, Homeless Youth) where data are available
- **Included metrics:** Academic Achievement, Academic Growth, High School Readiness, Graduation, Chronic Absence, Suspension Rates, English Learner indicators
- **Access to additional metrics as they become available:** The data collaborative may begin to produce additional metrics (e.g., an on track measure); if the educational institutions provides the underlying ingredients for such data, results will be provided back to the education agency at no additional charge
- **Optional metrics** (if collected and provided to CORE Districts): Social Emotional Skills, Student/Staff/Family Climate Surveys based upon the CORE District surveys

Dynamic Reporting and Opportunities for Deeper Analysis using the CORE Insights platform

Based upon the users and user rights provided by the client, educators will have access to view and analyze reports and data in the CORE Insights platform, and other platforms as they become available.

Strategic Analytics by our Partners at Education Analytics

In partnership with Education Analytics and in consultation with participating education agencies, CORE will conduct strategic analytics to explore patterns, identify trends, develop additional indicators, and identify outlier schools that can potentially serve as exemplars. Findings will be shared with all members of the CORE Data Collaborative.

Twice Annual Professional Learning Sessions for Teams of Up to Five People

CORE Districts will host two in person convenings each year (one in the Fall and one in the Spring) for up to five people from each Client. Each convening will be a full day. If in person convenings are infeasible due to COVID-19, CORE will implement a comparable virtual convening. Client will be responsible for all travel costs. CORE Districts will provide the venue, meals during the day, and general session facilitation.

Additional Professional/Peer Learning Opportunities

CORE Districts will offer additional professional learning opportunities, such as webinars. Such opportunities will be made available to Clients who participate in the CORE Data Collaborative.

CORE-PACE Research Partnership

Participating education agencies will become part of the CORE-PACE research partnership with opportunities to engage in and learn from research on the quantitative data in the CORE data system, and qualitative “deep dive” studies into policy and practice. Policy Analysis for California Education (PACE) is an independent, non-partisan research center based at Stanford University, in partnership with the University of Southern California and the University of California – Davis, the University of California--UCLA, and the University of California-- Berkeley. Founded in 1983, PACE seeks to define and sustain a long-term strategy for comprehensive policy reform and continuous improvement in performance at all levels of California’s education system, from early childhood to postsecondary education and training. PACE bridges the gap between research and policy, working with scholars from California’s leading universities and with state and local policymakers to increase the impact of academic research on educational policy in California. PACE works with a network



of approximately 50 policy scholars from all of the leading research universities in California, both public and private.

PACE has been the CORE Districts' primary research partner since 2015. Over the past couple of years, PACE has intentionally been working to support the evolution of the organizational relationship along the continuum articulated by Penuel and Gallagher (2017) from a positive "collaborative" (where the research partner takes the lead on the work, with the goal of benefiting the education partner) to a "jointly negotiated" relationship (where the research and education partners co-construct research questions, there is ongoing involvement of both parties in bringing data to bear on progress, both parties collaborate on building data-based understandings, and the scope of work is broad and jointly agreed upon). The resulting Research-Practice Partnership has two main facets: (1) where PACE serves to connect questions relevant for policy and practice to researchers interested in answering them using the CORE data system, (2) the mixed methods developmental evaluation of CORE's programming to drive improvement.

Research to Inform Policy and Practice

CORE Districts' Clients have the opportunity to participate in single or multi-LEA research studies in ways that are designed to inform continuous improvement in the CORE Districts and policy and practice in California and beyond. PACE leads and facilitates quantitative research in the partnership by:

- Building and maintaining the infrastructure for quantitative research using the CORE districts' data. This includes: 1) developing and maintaining a data warehouse going back to 2010-11 containing student and school-level data for CORE and Data Collaborative districts, and 2) managing the entirety of the process for conducting new research within CORE, from developing research questions to publishing final products.
- Managing CORE's quantitative research portfolio. PACE engages researchers from UC Santa Barbara, USC, UC Riverside, UC Irvine, University of Virginia, Brown, Harvard, UC Davis, UC Los Angeles, UC Berkeley, and other universities on studies co-designed with PACE and the CORE districts. The portfolio of research conducted by these PACE "affiliates" now includes 40 ongoing or completed studies, some of which have validated measures of socio-emotional learning and others of which provide insight into important educational policy issues (e.g., school accountability, the relationship between student characteristics and academic and behavioral outcomes, variation in the effects of schools, districts, or policies for various student subgroups). New studies are approved by the CORE Board on an annual basis.
- Conducting original research to inform policy and practice. These studies, which are conducted by PACE faculty and staff, are released more quickly than the PACE-affiliate studies and usually have tighter implications for policy and practice. They leverage PACE's expertise in both quantitative and qualitative methods to answer complex questions on a timeline that supports districts' learning and decision-making. These studies might investigate such topics as pipelines into teaching and school leadership, workforce quality, or using CORE's multiple measures data system to build a stronger understanding of school performance and improvement in student outcomes. They could also include evaluations of new programs or interventions designed to address persistent barriers to strong and equitable student outcomes.

Developmental Evaluation

As CORE's research partner, PACE conducts research on CORE's approaches to supporting the CORE Districts' Clients to improve. The goals of this work are: (1) for CORE's staff and its Clients to receive ongoing, formative feedback and (2) to share research findings in ways that impact education in California more broadly. Towards these goals PACE:

- Works closely with CORE staff to document, revisit, and revise CORE's theory of action on a regular basis as CORE and PACE learn together about CORE's work
- Co-develops research questions with CORE, to help them test and refine their approach
- Develops a rich of understanding of CORE's practices and how Clients (i.e. participating districts, schools, and educators) experience working with CORE through activities such as:
 - Attending and documenting a sample of network meetings and capability-building programs
 - Interviewing CORE staff to understand how team members are enacting their roles in supporting improvement
 - Interviewing district and school administrators and educational leaders (including teacher leaders) working on improvement teams with CORE to understand how CORE's work is experienced by Clients (i.e. participating districts and schools)
- Estimates the effects of BTSC on participating districts and schools by:



- Conducting a quasi-experimental design to estimate the effects of BTSC on participating schools
- Shares findings from the research:
 - With CORE to support CORE's ongoing internal improvement (e.g., through regular check-ins and improvement reviews with CORE)
 - With participating schools and districts at their request (e.g., presentations for staff in one or more of the CORE Districts)
 - With policy-makers, educators, and the broader research community through conferences, briefs, reports, and social media.

Each year, CORE District staff and Clients' Superintendents will be able to prioritize additional research topics for exploration through PACE's quantitative portfolio.

State and National Voice:

Together, CORE Districts' Clients serve more than 1 million students and their families, representing 18 percent of all California students. Thus, by working together, CORE Districts' Clients serve a significant proportion of the state's students and have the opportunity to have a much greater voice at both the state and national level.

In addition to the capability building, data and research partnership benefits described above, the Client's Superintendent has the opportunity to participate in a PLC, collaborating and learning from others around shared problems of practice. These often have state and federal policy implications.

Through the power of the group, Clients have an outsize policy impact. Examples of CORE's policy impact include:

- State Accountability System – our voice is strong in policy discussions about how data is used at the state-level for accountability versus how data is used locally by educators for improvement. CORE- PACE analysis has been critical in state decisions around measuring and reporting chronic absence and school culture/climate in the state's accountability data system, and CORE Districts' use of student academic growth data is a major influence on how the state will move forward to include student academic growth as an indicator on the California school dashboard.
- California's emerging Cradle to Career Data Infrastructure - CORE's use of practitioner-focused dashboards and tools stand out among the case studies being considered by policymakers and influencers in Governor Newsom's efforts to build a cradle to career data infrastructure. Among the ways CORE's voice stands out are CORE's latest developments and tools to help answer questions like what is a student's likelihood of graduating? Of graduating A-G? Of being successful in college?
- LCAPs – Released months before the state Legislature developed California's LCAP process, CORE's School Quality Improvement Index informed much of the policy conversation and the LCAP data metrics have 85 percent crossover with CORE's Index.
- ESSA – The Every Student Succeeds Act perfectly aligns with CORE's Index and our multiple measures work helped influence the final bill.
- NCLB Waiver – CORE Districts received the only district-level waiver from NCLB, which allowed the districts to develop a novel and holistic accountability system and receive increased flexibility for the use of their Title 1 funds.

Hold Harmless

To the fullest extent allowed by law, the Client shall hold CORE Districts, its agents, employees, volunteers, and representatives ("Indemnities") free and harmless from any and all claims, demands, negligence (including the active or passive negligence of Indemnities, regardless of whether sole or otherwise, as allowed by law), causes of action, costs, expenses, liabilities, losses, damages or injuries, fines, penalties in law or equity, regardless of whether the allegations are false, fraudulent, or groundless, to property or persons, (collectively "Loss") to the extent arising out of or incident to, but not limited to: breaches of any client data (including but not limited to employee, board member, and student data) by CORE District's, its partners, and the 3rd party platforms CORE uses for its work.



Exhibit B

Data Element	Variables to include (subject to adjustment)	Additional Notes
Assessments		
SBAC Summatives all grades (3-8 and 11) & Subjects	Variables included in the SBAC and/or CERS annual extracts from the CDE's TOMS system	For annual and selected interim data warehouse and reporting
Other interim/benchmark assessments	As mutually agreed to support DISTRICT needs: Student IDs, CDS code, grade level, subject, sub-subject/component, score, performance level, etc.	Additional indicator
CELDT and ELPAC	Variables included in the ELPAC and/or CERS annual extracts from the CDE's TOMS system	For annual and selected interim data warehouse and reporting
Other standardized tests	As mutually agreed to support DISTRICT needs: Student IDs, CDS code, grade level, subject, sub-subject/component, score, performance level, etc.	Additional indicator
Student Characteristics and Program Participation		
Student demographics	Variables included in CALPADS annual ODS extracts (SINF) or from district data warehouse files (current year)	For annual and selected interim data warehouse and reporting
Student participation	Variables included in CALPADS annual ODS extracts (SENR, SPED, SELA, SPRG, FRPM, GRCH) or from district data warehouse files (current year)	For annual and selected interim data warehouse and reporting
Student attendance	Variables included in CALPADS annual ODS extracts (STAS) or from district data warehouse files (current year)	For annual and selected interim data warehouse and reporting
Student discipline	Variables included in CALPADS annual ODS extracts (SINC, SIRS) or from district data warehouse files (current year)	For annual and selected interim data warehouse and reporting
Student academic performance	Variables included in CALPADS annual ODS extracts (SCSC, CRSC) or from district data warehouse files (current year) including staff course section assignments	For annual and selected interim data warehouse and reporting
School Information	As mutually agreed to support DISTRICT needs: School names, CDS code, grade levels served, school level, charter status, type of school subject, sub-subject/component, score, performance level, etc.	For annual and selected interim data warehouse and reporting
Survey Information		
Student, Staff and Family surveys	As mutually agreed to support DISTRICT needs: Student IDs, CDS code, grade level, survey items, survey item responses	Additional indicator
College Going Information		
College going data	As mutually agreed to support DISTRICT needs: college application data, college enrollment data, college persistence data, college completion data	Additional indicator

FACILITIES LEASE

For all or a portion of the following Site:

Project: Cesar Chavez/Edward Kemble New Construction and Modernization Project
Recorded Addresses: 7495 29th Street Sacramento, CA 95822 and 7500 32nd Street
Sacramento, CA 95822
APN: 04901760020000 and 04901830020000

By and between

Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

And

Balfour Beatty – Clark/Sullivan a Joint Venture
400 Capitol Mall Suite 900,
Sacramento, CA, 95814
Dated as of December 15, 2022

TABLE OF CONTENTS

	<u>Page</u>
1. Definitions.....	2
2. Exhibits.....	3
3. Lease of Project and Site.....	3
4. Term	4
5. Payment	5
6. Title.....	5
7. Quiet Enjoyment	5
8. Representations of the District	5
9. Representations of the Developer.....	6
10. Pre-construction Services	7
11. Construction of Project.....	15
12. Maintenance	16
13. Utilities	16
14. Taxes and Other Impositions	16
15. Insurance.....	17
16. Indemnification and Defense	24
17. Eminent Domain	25
18. Damage and Destruction.....	26
19. Abatement	26
20. Access	27
21. Assignment, Subleasing	27
22. Termination, Default And Suspension	28
23. Notices	36
24. Binding Effect	36
25. No Additional Waiver Implied by One Waiver	37
26. Severability	37
27. Amendments, Changes and Modifications	37
28. Net-Net-Net Lease.....	37
29. Execution in Counterparts	37
30. Developer and District Representatives	37
31. Applicable Law	37
32. Attorney's Fees	37
33. Captions	37

34.	Prior Agreements	38
35.	Further Assurances.....	38
36.	Recitals and Exhibits Incorporated	38
37.	Time of the Essence	38
38.	Force Majeure.....	38
39.	Interpretation	38
40.	Exhibit A – Legal Description of Site	
41.	Exhibit B – Description of Project	
42.	Exhibit C – Guaranteed Maximum Price & Other Project Cost, Funding, and Payment Provisions	
43.	Exhibit D - General Construction Provisions	
44.	Exhibit D1 – Special Conditions	
45.	Exhibit E – Memorandum of Commencement Date	
46.	Exhibit F – Construction Schedule	
47.	Exhibit G – Schedule of Values.....	
48.	Exhibit H – Project Labor Agreement	
49.	Exhibit I – DIVISION 01 SPECIFICATION - SAMPLE	

FACILITIES LEASE

This facilities lease ("Facilities Lease"), dated as of December 15, 2022 ("Effective Date"), is made and entered into by and between Balfour Beatty – Clark/Sullivan a Joint Venture ("Developer"), a California Joint Venture duly organized and existing under the laws of the State of California, as sublessor, and Sacramento City Unified School District, a school district duly organized and validly existing under the laws of the State of California, as sublessee ("District") (together, the "Parties").

RECITALS

WHEREAS, the District is authorized under Section 17406 of the Education Code of the State of California to lease a site to a developer and to have that developer develop and construct the project on the site and to lease back to the District the completed project and site; and

WHEREAS, on the date hereof, the District has leased to Developer two (2) parcels of land. One is located at 7495 29th Street Sacramento, CA 95822, and is known as Edward Kemble Elementary School, and the other is located at 7500 32nd Street Sacramento, CA 95822, and is known as Cesar E Chavez Elementary School. These parcels are particularly described in **Exhibit A** and shown on **Exhibit B** attached hereto and incorporated herein by reference ("Site"); and

WHEREAS, District and Developer have executed a site lease at the same time as this Facilities Lease whereby the District is leasing the Site to Developer ("Site Lease"); and

WHEREAS, the District desires to provide for the development and construction of certain work to be performed on portions of the Site which will include construction of improvements to be known as the Cesar Chavez/Edward Kemble New Construction and Modernization Project ("Project"); and

WHEREAS, District has retained Lionakis ("Architect") to prepare plans and specifications for the Project ("Plans and Specifications") and to act as the Design Professional in General Responsible Charge for the Project; and

WHEREAS, the Governing Board of the District ("Board") has determined that it is in the best interests of the District and for the common benefit of the citizens residing in the District to construct the Project by leasing the Site to Developer and by simultaneously entering into this Facilities Lease under which the District will lease back the completed Project and site from Developer and if necessary, make Lease Payments; and

WHEREAS, the District further acknowledges and agrees that it has entered into the Site Lease and the Facilities Lease pursuant to Education Code Section 17406 as the best available and most expeditious means for the District to satisfy its substantial need for the facilities to be provided by the Project and to accommodate and educate District students and to utilize its facilities proceeds expeditiously; and

WHEREAS, this Site Lease and Facilities Lease are awarded based a competitive solicitation process pursuant to Education Code section 17406 and in compliance with the required procedures and guidelines for evaluating the qualifications of proposers adopted and published by the Board to the proposer providing the best value to the school district, taking into consideration the proposer's demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required; and

WHEREAS, the selection of Developer was conducted in a fair and impartial manner;
and

WHEREAS, Developer has reviewed the Lease Documents; and

WHEREAS, Developer represents that it has the expertise and experience to perform the services set forth in this Facilities Lease; and

WHEREAS, the Parties have performed all acts, conditions and things required by law to exist, to have happened and to have been performed precedent to and in connection with the execution and entering into of this Facilities Lease and all those conditions precedent to exist, have happened and have been performed in regular and due time, form and manner as required by law, and the Parties hereto are now duly authorized to execute and enter into this Facilities Lease; and

WHEREAS, Developer is authorized to lease the Site as lessee and to develop the Project by constructing the Project on the Site and to lease the completed Project and Site back to the District, and has duly authorized the execution and delivery of this Facilities Lease.

NOW, THEREFORE, in consideration of the above recitals and of the mutual covenants hereinafter contained, the Parties hereto do hereby agree as follows:

1. Definitions

In addition to the terms and entities defined above or in subsequent provisions, and unless the context otherwise requires, the terms defined in this section shall, for all purposes of this Facilities Lease, have the meanings herein specified.

1.1 "Developer" or "Lessor" means Balfour Beatty – Clark/Sullivan a Joint Venture, a California Joint Venture, organized and existing under the laws of the State of California, Contractor's license number _1093154 issued by the State of California, Contractors' State License Board, in accordance with division 3, chapter 9, of the Business and Professions Code, and its successors and assigns.

1.2 "Developer's Representative" means the Managing Member of Developer, or any person authorized to act on behalf of Developer under or with respect to this Facilities Lease.

1.3 "Contract Documents" are defined in **Exhibit D** to this Facilities Lease.

1.4 "District" or "Lessee" means the Sacramento City Unified School District, a school district duly organized and existing under the laws of the State of California.

1.5 "District Representative" means the Superintendent of the District, or any other person authorized by the Governing Board of the District to act on behalf of the District under or with respect to this Facilities Lease.

1.6 "Permitted Encumbrances" means, as of any particular time:

1.6.1 Liens for general ad valorem taxes and assessments, if any, not then delinquent, or which the District may permit to remain unpaid;

1.6.2 The Site Lease.

1.6.3 This Facilities Lease.

1.6.4 Easements, rights of way, mineral rights, drilling rights and other rights, reservations, covenants, conditions or restrictions which exist of record as of the date of this Facilities Lease.

1.6.5 Easements, rights of way, mineral rights, drilling rights and other rights, reservations, covenants, conditions or restrictions established following the date of recordation of this Facilities Lease and to which Developer and the District consent in writing which will not impair or impede the operation of the Site.

2. Exhibits

The following Exhibits are attached to and by reference incorporated and made a part of this Facilities Lease:

2.1 Exhibit A - Legal Description of the Site: The description of the real property constituting the Site.

2.2 Exhibit B - Description of the Project: The map or diagram depiction of the Project.

2.3 Exhibit C - Guaranteed Maximum Price and Other Project Cost, Funding, and Payment Provisions: A detailed description of the Guaranteed Maximum Price and the provisions related to the payment of that amount to Developer, including Attachment 3, the Schedule of Lease Payments and Payoff Dates and Amounts.

2.4 Exhibit D - General Construction Provisions: The provisions generally describing the Project's construction.

2.5 Exhibit D-1 - Special Conditions Provisions: The provisions describing conditions specific to the Project's construction.

2.6 Exhibit E - Memorandum of Commencement Date: The Memorandum which will memorialize the commencement and expiration dates of the Lease Term.

2.7 Exhibit F - Construction Schedule

2.8 Exhibit G - Schedule of Values

2.9 Exhibit H - Project Labor Agreement

3. Lease of Project and Site

3.1 Developer hereby leases the completed Project to the District, and the District hereby leases said completed Project and Site from Developer upon the terms and conditions set forth in this Facilities Lease.

3.2 The leasing by Developer to the District of the completed Project and Site shall not affect or result in a merger of the District's leasehold estate pursuant to this Facilities Lease and its fee estate as lessor under the Site Lease. Developer shall

continue to have and hold a leasehold estate in the Site pursuant to the Site Lease throughout the Term thereof and the Term of this Facilities Lease.

3.3 As to the Site, this Facilities Lease shall be deemed and constitute a sublease.

4. Term

4.1 Facilities Lease is Legally Binding

This Facilities Lease is legally binding on the Parties upon execution by the Parties and the District Board's approval of this Facilities Lease. The "Term" of this Facilities Lease for the purposes of District's obligation to make Lease Payments shall commence on the date when Developer delivers possession of the Project to District and when all improvements to be provided by Developer are determined by the District to be completed as set forth in **Exhibit D** to this Facilities Lease.

Unless earlier terminated pursuant to the provisions of the Contract Documents, the Term of this Facilities Lease for the purposes of District's obligations to make Lease Payments shall terminate **one (1) year** thereafter or upon payment of the final lease payment.

4.2 After Developer has completed construction of the Project and the District has accepted the Project, the Parties shall execute the Memorandum of Commencement Date attached hereto as **Exhibit E** to memorialize the commencement date of the Lease Payments and expiration date of the Term. Notwithstanding this Term, the Parties hereby acknowledge that each has obligations, duties, and rights under this Facilities Lease that exist upon execution of this Facilities Lease and prior to the beginning of the Lease Payment obligations.

4.3 The Term may be extended or shortened upon the occurrence of the earliest of any of the following events, which shall constitute the end of the Term:

4.3.1 An Event of Default by District as defined herein and Developer's election to terminate this Facilities Lease as permitted herein; or

4.3.2 An Event of Default by Developer as defined herein and District's election to terminate this Facilities Lease as permitted herein; or

4.3.3 Consummation of the District's purchase option pursuant to the Guaranteed Maximum Price and Other Project Cost, Funding, and Payment Provisions indicated in **Exhibit C** ("Guaranteed Maximum Price Provisions"); or

4.3.4 A third-party taking of the Project under Eminent Domain, only if the Term is ended as indicated more specifically herein; or

4.3.5 Damage or destruction of the Project, only if the Term is ended as indicated more specifically herein.

5. Payment

In consideration for the lease of the completed Project and Site by Developer back to the District and for other good and valuable consideration, the District shall make all necessary payments pursuant to the Guaranteed Maximum Price Provisions indicated in **Exhibit C**.

6. Title

6.1 During the Term of this Facilities Lease, the District shall hold fee title to the Site, including the Project, and nothing in this Facilities Lease or the Site Lease shall change, in any way, the District's ownership interest.

6.2 During the Term of this Facilities Lease, Developer shall have a leasehold interest in the Site pursuant to the Site Lease.

6.3 During the Term of this Facilities Lease, Developer shall hold title to the Project improvements provided by Developer which comprise fixtures, repairs, replacements or modifications thereto.

6.4 If the District exercises its Purchase Option pursuant to the Guaranteed Maximum Price Provisions indicated in **Exhibit C** or if District makes all necessary payments under the Guaranteed Maximum Price Provisions indicated in **Exhibit C**, all right, title and interest of Developer, its assigns and successors in interest in and to the Project and the Site shall be transferred to and vested in the District at the end of the Term. Title shall be transferred to and vested in the District hereunder without the necessity for any further instrument of transfer; provided, however, that Developer agrees to execute any instrument requested by District to memorialize the termination of this Facilities Lease and transfer of title to the Project.

7. Quiet Enjoyment

Upon District's possession of the Project, Developer shall thereafter provide the District with quiet use and enjoyment of the Project, and the District shall during the Term peaceably and quietly have and hold and enjoy the Project, without suit, trouble or hindrance from Developer, except as otherwise may be set forth in this Facilities Lease. Developer will, at the request of the District and at Developer's cost, join in any legal action in which the District asserts its right to such possession and enjoyment to the extent Developer may lawfully do so. Notwithstanding the foregoing, Developer shall have the right to inspect the Project and the Site as provided herein.

8. Representations of the District

The District represents, covenants and warrants to Developer as follows:

8.1 Due Organization and Existence

The District is a school district, duly organized and existing under the Constitution and laws of the State of California.

8.2 Authorization

The District has the full power and authority to enter into, to execute and to deliver this Facilities Lease, and to perform all of its duties and obligations hereunder, and has duly authorized the execution of this Facilities Lease.

8.3 No Violations

Neither the execution and delivery of this Facilities Lease nor the Site Lease, nor the fulfillment of or compliance with the terms and conditions hereof or thereof, nor the consummation of the transactions contemplated hereby or thereby, conflicts with or results in a breach of the terms, conditions or provisions of any restriction or any agreement or instrument to which the District is now a party or by which the District is bound, or constitutes a default under any of the foregoing, or results in the creation or imposition of any lien, charge or encumbrance whatsoever upon any of the property or assets of the District, or upon the Site, except Permitted Encumbrances.

8.4 Condemnation Proceedings

8.4.1 District covenants and agrees, but only to the extent that it may lawfully do so, that so long as this Facilities Lease remains in effect, the District will not seek to exercise the power of eminent domain with respect to the Project so as to cause a full or partial termination of this Facilities Lease.

8.4.2 If for any reason the foregoing covenant is determined to be unenforceable or in some way invalid, or if District should fail or refuse to abide by such covenant, then, to the extent it may lawfully do so, District agrees that the financial interest of Developer shall be as indicated in this Facilities Lease.

9. Representations of Developer

Developer represents, covenants and warrants to the District as follows:

9.1 Due Organization and Existence

Developer is a California company duly organized and existing under the laws of the State of California, has the power to enter into this Facilities Lease and the Site Lease; is possessed of full power to lease, lease back, and hold real and personal property and has duly authorized the execution and delivery of all of the aforesaid agreements.

9.2 Authorization

Developer has the full power and authority to enter into, to execute and to deliver this Facilities Lease, and to perform all of its duties and obligations hereunder, and has duly authorized the execution of this Facilities Lease.

9.3 No Violations

Neither the execution and delivery of this Facilities Lease and the Site Lease, nor the fulfillment of or compliance with the terms and conditions hereof or thereof, nor the consummation of the transactions contemplated hereby or thereby, conflicts with or results in a breach of the terms, conditions or provisions of any restriction or any agreement or instrument to which Developer is now a party or by which Developer is

bound, or constitutes a default under any of the foregoing, or results in the creation or imposition of any lien, charge or encumbrance whatsoever upon any of the property or assets of Developer, or upon the Site, except Permitted Encumbrances.

9.4 No Bankruptcy

Developer is not now nor has it ever been in bankruptcy or receivership.

9.5 No Encumbrances

Developer shall not pledge any District payments of any kind, related to the Site Lease, this Facilities Lease, or in any way derived from the Site, and shall not mortgage or encumber the Site, except as may be specifically permitted pursuant to the provisions of this Facilities Lease related to Developer's financing the construction of the project.

9.6 Continued Existence

Developer shall not voluntarily commence any act intended to dissolve or terminate the legal existence of Developer, at or before the latest of the following:

9.6.1 Eighteen (18) months following completion of the Project.

9.6.2 One (1) year following expiration or earlier termination of the Term.

9.6.3 After dismissal and final resolution of any and all disputes between the Parties and/or any third-party claims related, in any way, to the Project.

While the lease documents are in effect, Developer shall give District one hundred twenty (120) days written notice prior to dissolving or terminating the legal existence of Developer.

10. Preconstruction Services

10.1 Scope of the Preconstruction Services

Developer shall perform management and coordination services, plan and specification constructability reviews, provide value-engineering reviews and recommendations and other reviews as necessary to verify that the drawings and specifications are clear and reasonably accurate to minimize the need for changes during the construction phase of the project, including but not limited to the following:

10.1.1 General Services

10.1.1.1 Developer shall attend meetings between the Architect, the District, District site personnel, and any other applicable consultants of the District as required to discuss the Project, including budget, scope and schedule.

10.1.1.2 Developer shall assist the Architect with making formal presentations to the governing board of District. Such assistance is anticipated to include floor plans and elevations necessary for any architectural presentation.

10.1.1.3 Developer shall prepare a rough schedule in a format acceptable to District, and update as necessary.

10.1.1.4 Developer shall prepare and update the components of the Guaranteed Maximum Price and shall be primarily responsible for ensuring that the Project can be and is constructed for no more than that amount.

10.1.1.5 While the Architect is anticipated to provide primary assistance, Developer shall assist District with City land use issues.

10.1.1.6 Architect shall act as lead and Developer will assist District and Architect with DSA review, input, and timeframe for same.

10.1.1.7 Architect shall act as lead and Developer will assist with review and comment upon geotechnical / soils investigation and report.

10.1.1.8 Architect shall act as lead and Developer will assist with review and comment upon survey of the Site for the Project.

10.1.1.9 Developer will prepare meeting minutes.

10.1.1.10 Prepare schedule for preconstruction deliverables, subject to District's approval, and provide preconstruction deliverables within time frames of approved preconstruction schedule.

10.1.2 Review of Design Documents.

10.1.2.1 Review Project design and budget with District and Architect based on the 100% Construction Documents submitted to DSA to:

10.1.2.1.1 Provide recommendations on site use and improvements, selection of materials, building systems and equipment and methods of Project delivery;

10.1.2.1.2 Provide recommendations on relative feasibility of construction methods, availability of materials and labor, time requirements for procurement, installation and construction of the Project and subparts thereof if requested, and factors relating to cost including, but not limited to, construction costs of alternate designs of materials, preliminary budgets and possible economics that could be achieved through alternate methods or substitutions;

10.1.2.1.3 Provide recommendations on relative feasibility of construction methods, availability of materials and labor, time requirements for procurement, installation and construction of the Project and subparts thereof if requested, and factors relating to cost including, but not limited to, construction costs of alternate designs of materials, preliminary budgets and possible economics that could be achieved through alternate methods or substitutions;

10.1.2.1.4 Provide plan review.

10.1.2.1.5 Value-engineering. Prepare a value-engineering report for District review and approval that:

10.1.2.1.5.1 Details areas of cost saving (e.g. construction processes/procedures, specified materials and equipment, and equipment or other aspects of the design documents that can be modified to reduce costs and/or the time for achieving final completion of the Project and/or to extend life-cycle and/or to reduce maintenance/operations costs, without diminution in the quality of materials/equipment/workmanship, scope or intended purposes of the Project);

10.1.2.1.5.2 Provides detailed estimate for proposed value-engineering items;

10.1.2.1.5.3 Defines methodology or approaches that maximize value; and

10.1.2.1.5.4 Identifies design choices that can be more economically delivered.

10.1.2.1.6 Constructability Review. Prepare detailed interdisciplinary constructability review within Fourteen (14) days of receipt of the plans from the District that:

10.1.2.1.6.1 Ensures construction documents are well coordinated and reviewed for errors;

10.1.2.1.6.2 Identifies to the extent known, construction deficiencies and areas of concern;

10.1.2.1.6.3 Back-checks design drawings for inclusion of modifications; and

10.1.2.1.6.4 Provides the District with written confirmation that:

10.1.2.1.6.4.1 Requirements noted in the design documents prepared for the Project are consistent with and conform to the District's Project requirements and design standards.

10.1.2.1.6.4.2 Various components have been coordinated and are consistent with each other so as to minimize conflicts within or between components of the design documents.

10.1.2.2 Confirm Modifications to Design Drawings. If the District accepts Developer's comments, including the value-engineering and/or constructability review comments, review the design documents

to confirm that those comments are properly incorporated into the final design documents.

10.1.2.3 In doing so, it is recognized that Developer is not acting in the capacity of a licensed design professional, and that Developer's examination is made in good faith to facilitate construction and does not create an affirmative responsibility of a design professional to detect errors, omissions or inconsistencies in the Contract Documents or to ascertain compliance with applicable laws, building codes or regulations. However, nothing in this provision shall abrogate Developer's responsibilities for discovering and reporting any error, inconsistency, or omission pursuant to the Contract within the Developer's standard of care including, without limitation, any applicable laws, ordinance, rules, or regulations.

10.1.3 Budget of Project Costs.

10.1.3.1 At each stage of plan review indicated above, Developer will update and refine the budget of the Guaranteed Maximum Price based on the most recent set of design documents. Developer shall also advise the District and the Architect if it appears that the total construction costs may exceed the Guaranteed Maximum Price established by the District and shall make recommendations for corrective action. Developer will further provide input to the District and Architect relative to value of construction, means and methods for construction, duration of construction of various building methods and constructability.

10.1.3.2 In each budget of the Guaranteed Maximum Price, Developer shall include values of scopes of work subdivided into component parts in sufficient detail to serve as the basis for progress payments during construction. This budget of the Guaranteed Maximum Price shall include, at a minimum, the following information divided into at least the following categories for each site:

10.1.3.2.1 Overhead and profit;

10.1.3.2.2 Supervision;

10.1.3.2.3 General conditions;

10.1.3.2.4 Layout & Mobilization (not more than 1%);

10.1.3.2.5 Submittals, samples, shop drawings (not more than 3%);

10.1.3.2.6 Bonds and insurance (not more than 2.6%);

10.1.3.2.7 Close-out documentation (not less than 3%);

10.1.3.2.8 Demolition;

10.1.3.2.9 Installation;

10.1.3.2.10 Rough-in;

10.1.3.2.11 Finishes;

10.1.3.2.12 Testing;

10.1.3.2.13 Owner and Maintenance Manuals (not less than 2%); and

10.1.3.2.14 Punchlist and District acceptance (not less than 3%).

10.1.4 Construction Schedule and Phasing Plan

Developer shall prepare a preconstruction schedule to guide the design team through to bid dates. That schedule shall show the multiple phases and interrelations of design, constructability review, and estimating. Developer shall also prepare a full construction schedule for the Project detailing the construction activities. Developer shall further investigate, recommend and prepare a schedule for the purchase of materials and equipment requiring long lead time procurement, and coordinate the schedule with the early preparation of portions of the Contract Documents by the Architect.

10.1.5 Construction Planning and Bidding

10.1.5.1 For all of Developer's activities relating to construction planning and bidding, Developer shall comply with all applicable legal requirements, including but not limited to those set forth in Education Code section 17406.

10.1.5.2 Consult with District staff in relation to the existing site. Selected developer should make site visits, as needed to review the current site conditions. During this evaluation, Respondent may make recommendations relating to soils investigations and utility locations and capacities, in order to minimize unforeseen conditions.

10.1.5.3 Attend meetings at the Site with the Architect and the design team as needed.

10.1.5.4 Provide plan review and constructability services with an emphasis on ensuring that the Project can be completed within the established schedule and within the available budget.

10.1.5.5 Provide a detailed analysis of all major Project systems with an emphasis on possible value engineering possibilities.

10.1.5.6 Prepare and distribute specifications and drawings provided by District to facilitate bidding to Developer's subcontractors.

10.1.5.7 Review the drawings and specifications to eliminate areas of conflict and overlapping in the work to be performed by various

subcontractors, and with a view to eliminating change order requests by the Architect or subcontractors.

10.1.5.8 Conduct pre-bid conferences with invitations to Architect and CM firm. Coordinate with District and the Architect in responding to subcontractor questions or providing clarification to all subcontractors.

10.1.5.9 DSA approved plans shall be utilized to receive subcontractor bids and develop the GMP in accordance with the lease-leaseback agreement forms, including the requirement that Developer engage in competitive bidding for subcontractors for all scopes of work on the Project that constitute more than one half of one percent (0.5%) of the GMP. The District representative shall be present during the receipt of bids from subcontractors.

10.1.5.10 Each phase GMP shall be presented to the District in the following manner within a three ring binder as well as submitted electronically as a bookmarked PDF on an external USB drive:

10.1.5.10.1 Cover sheet, signed by Developer indicating the GMP dollar amount with a certification, indicating that the GMP is all inclusive per the plans, specifications and addenda (contract documents). Also include certification stating, "Developer hereby certifies that they have reviewed all subcontractor proposals and whether the subcontractor excluded portions of their scope Developer has included all costs for a complete GMP in accordance with plans, specifications and addenda."

10.1.5.10.2 A bid tabulation sheet indicating the breakdown by subcontractor/trade along with the appropriate general condition amount, other fees (as submitted with the response to the RFQ/P).

10.1.5.10.3 Behind the bid tabulation sheet mentioned in subdivision 10.1.5.5.2 above should be a sheet that indicates what is included in the general conditions, which should match what was submitted in the response to the RFQ/P.

10.1.5.10.4 Copies of all subcontractor bids received divided by trade that corresponds to the final spread sheet with a cover sheet indicating the scope and subcontractors that provided bids as well as those that were asked to bid, but did not submit a proposal. This sheet should have the dollar amounts for each subcontractor that provided a bid with the first column being the proposed subcontractor for that trade.

10.1.5.10.5 Behind subdivision 10.1.5.5.4 above should be the bids for that trade with the proposed subcontractor bid on top and the other subcontractor bids in descending order based on best value score.

10.1.5.10.6 The minimum number of bona fide bids from contractors for a specific trade shall be as follows:

10.1.5.10.6.1 Two (2) bids for subcontracts up to One Hundred Thousand Dollars (\$100,000);

10.1.5.10.6.2 Three (3) bids for subcontracts over One Hundred Thousand Dollars (\$100,000).

10.1.5.10.7 If Developer intends to propose to self-perform portion(s) of the construction of the Project, it must receive the District's prior written approval. If approved, Developer must provide its pricing (its bid) to the District at least twenty-four (24) hours prior to Developer's receipt of Subcontractor bids for those portion(s) of the Work.

10.1.5.10.7.1 Regardless of the scope of work and not in any way reducing the number of Subcontractor bids based on the other requirements of the Contract Documents, the minimum number of bona fide bids from Subcontractors for scope(s) of Work that Developer is bidding to self-perform shall be Two (2) Bids, not including Developer's pricing/bid.

10.1.5.11 Produce detailed construction CPM schedules to be incorporated into the Project documents including identification of the Project critical path and agency approvals.

10.1.5.12 Plan the phases and staging of construction, staging areas, temporary fencing, office trailer placement, access, etc. as required.

10.1.5.13 Any other services that are reasonable and necessary to control the budget and schedule. List those areas where subconsultants will be required and where the Respondent has in-house expertise. Provide resumes of persons providing each of these services and for key personnel assigned to the Project.

10.2 Schedule

Preconstruction services outlined above will commence on the date the District issues a Notice to Proceed with Preconstruction Services for the Agreement, and conclude upon approval of the Amendment to the Lease Agreements by District's Board, or termination of this Agreement by either party per the Agreement's terms. Any extension shall be subject to reasonable approval in writing by the Parties.

10.3 Ownership of Records

It is mutually agreed that all materials prepared by Developer under this Agreement shall become the property of the District and Developer shall have no property right therein whatsoever. Developer hereby assigns to District any copyrights associated with the materials prepared pursuant to the Agreement.

10.4 Open Book Policy

There will be an open book policy with Developer and its construction team. District shall have access to all **subcontractor bids, subcontractor schedule of values, value engineering back-up, contingency breakdown & tracking, and Developer fees.**

10.5 Compensation to Developer for Preconstruction Services

District agrees to reimburse Developer in the total amount not to exceed Seventy four thousand eight hundred ten dollars and 00/100 (\$74,810), for the performance of services contemplated by this Agreement. Developer shall be paid monthly for the actual fees and allowed costs and expenses for all time and materials required and expended for work requested and specified by the District as completed. Said amount shall be paid within thirty (30) days upon submittal to and verification by the District of a monthly billing statement showing completion of the tasks for that month on a line item basis. In the event Developer and District continue with the lease/leaseback agreements for the development of the Project, this compensation for services rendered will be included as part of the Guaranteed Maximum Price ("GMP") to be paid to Developer by District.

Developer shall be responsible for any and all costs and expenses incurred by Developer, including but not limited to the costs of hiring sub-consultants, contractors and other professionals, review of the Project's Plans and Specifications, review and preparation of necessary documentation relating to the development of the Project, all travel-related expenses, as well as for meetings with District and its representatives, long distance telephone charges, copying expenses, salaries of Developer staff and employees working on the Project, overhead, and any other reasonable expenses incurred by Developer in performance of the services contemplated by this Agreement.

10.6 Termination before Construction Phase

10.6.1 Before the notice to proceed with the Construction Phase is issued by the District, this Agreement may be terminated at any time without cause by District upon fourteen (14) days written notice to Developer. In the event of such a termination by District, the District shall pay Developer for all undisputed services performed and expenses incurred per this Agreement, supported by documentary evidence, including, but not limited to, payroll records, invoices from third parties retained by Developer pursuant to this Agreement, and expense reports up until the date of notice of termination plus any sums due Developer for Board-approved extra services. In ascertaining the services actually rendered hereunder up to the date of termination of this Agreement, consideration shall be given to completed work and work in process that would best serve the District if a completed product was presented.

10.6.2 In the event that the Parties do not reach an agreement on the GMP, this Agreement will be terminated at that time. In the event of such a termination, the District shall pay Developer no more than the not to exceed amount in Section 10.5 above.

10.7 Construction Phase

Developer shall not commence work for which a contractor is required to be licensed in accordance with Article 5 (commencing with Section 7065) of Chapter 9 of Division 3 of the Business and Professions Code and for which Division of the State Architect approval is required can be performed before receipt of the required Division of the State Architect approval.

11. Construction of Project

11.1 Construction of Project

11.1.1 Developer agrees to cause the Project to be developed, constructed, and installed in accordance with the terms hereof and the Construction Provisions set forth in **Exhibit D**, including those things reasonably inferred from the Contract Documents as being within the scope of the Project and necessary to produce the stated result even though no mention is made in the Contract Documents.

11.1.2 Contract Time / Construction Schedule

It is hereby understood and agreed that the Contract Time for this Project shall be [days in words] ([days in numbers]) calendar days for construction, and be [days in words] ([days in numbers]) calendar days for close-out, commencing with the Notice to Proceed construction phase and ending with completion of the construction work which will occur no later than [Date] and close-out date ("Contract Time"). The Construction Schedule must be accepted by the District.

11.1.3 Schedule of Values

Developer will provide a schedule of values, approved by the District, which will be attached hereto as **Exhibit G** ("Schedule of Values"). The Schedule of Values must be approved by the District. Refer to Exhibit D of the Facilities Lease section 10.1.6.2

11.1.4 Liquidated Damages

Time is of the essence for all work Developer must perform to complete the Project. It is hereby understood and agreed that it is and will be difficult and/or impossible to ascertain and determine the actual damage that the District will sustain in the event of and by reason of Developer's delay; therefore, Developer agrees that it shall pay to the District the sum of **Twenty-Five Hundred Dollars (\$2,500.00)** per day as liquidated damages for each and every day's delay beyond the Contract Time.

11.1.4.1 It is hereby understood and agreed that this amount is not a penalty.

11.1.4.2 In the event any portion of the liquidated damages is not paid to the District, the District may deduct that amount from any money due or that may become due Developer under this Facilities Lease. The District's right to assess liquidated damages is as indicated herein and in **Exhibit D**.

11.1.4.3 The time during which the construction of the Project is delayed for cause as hereinafter specified may extend the time of completion for a reasonable time as the District may grant.

11.1.5 Guaranteed Maximum Price

Developer will cause the Project to be constructed within the GMP as set forth and defined in the GMP provisions in **Exhibit C**, and Developer will not seek additional compensation from District in excess of that amount.

11.1.6 Modifications

If the DSA requires changes to the Contract Documents submitted by District to Developer, and those changes change the construction costs and/or construction time for the Project, then those changed costs or time will be handled as a modification pursuant to the provisions of **Exhibit D**.

11.1.7 Labor Compliance Monitoring and Enforcement by Department of Industrial Relations

This Project is subject to labor compliance monitoring and enforcement by the Department of Industrial Relations pursuant to Labor Code section 1771.4 and Title 8 of the California Code of Regulations. Developer specifically acknowledges and understands that it shall perform the Work of this Contract while complying with all the applicable provisions of Division 2, Part 7, Chapter 1, of the Labor Code.

12. Maintenance

Following delivery of possession of the Project by Developer to District, the repair, improvement, replacement and maintenance of the Project and the Site shall be at the sole cost and expense and the sole responsibility of the District, subject only to all punch list items and warranties against defects in materials and workmanship of Developer as provided in **Exhibit D**. The District shall pay for or otherwise arrange for the payment of the cost of the repair and replacement of the Project resulting from ordinary wear and tear. The District waives the benefits of subsections 1 and 2 of Section 1932 of the California Civil Code, but such waiver shall not limit any of the rights of the District under the terms of this Facilities Lease.

13. Utilities

Following delivery of possession of the Project by Developer to District, the cost and expenses for all utility services, including, but not limited to, electricity, natural gas, telephone, water, sewer, trash removal, cable television, janitorial service, security, heating, water, internet service, data transmission, and all other utilities of any type shall be paid by District.

14. Taxes and Other Impositions

All ad valorem real property taxes, special taxes, possessory interest taxes, bonds and special lien assessments or other impositions of any kind with respect to the Project, the Site and the improvements thereon, charged to or imposed upon either Developer or the District or their respective interests or estates in the Project, shall at all times be paid by District. In the event any possessory interest tax is levied on Developer, its successors and assigns, by virtue

of this Facilities Lease or the Site Lease, District shall pay such possessory interest tax directly, if possible, or shall reimburse Developer, its successors and assigns for the full amount thereof within forty-five (45) days after presentation of proof of payment by Developer.

15. Insurance

15.1 Developer's Insurance

Developer shall comply with the insurance requirements as indicated here and in **Exhibit D**.

15.1.1 Commercial General Liability and Automobile Liability Insurance

15.1.1.1 Developer shall procure and maintain, during the life of the Project, Commercial General Liability Insurance and Automobile Liability Insurance that shall protect Developer, District, its Board Members, employees, agents, Construction Manager(s), Project Manager(s), Project Inspector(s), and Architect(s) from all claims for bodily injury, property damage, personal injury, death, advertising injury, and medical payments arising from, or in connection with, operations under the Project. This coverage shall be provided in a form at least as broad as Insurance Services (ISO) Form CG 00 01 11 88. Developer shall ensure that Products Liability and Completed Operations coverage, Fire Damage Liability coverage, and Automobile Liability coverage including owned, non-owned, and hired automobiles, are included within the above policies and at the required limits, or Developer shall procure and maintain these coverages separately.

15.1.1.2 Developer's deductible or self-insured retention for its Commercial General Liability Insurance policy shall not exceed five thousand dollars (\$5,000) for deductible or twenty-five thousand dollars (\$25,000) for self-insured retention, respectively, unless approved in writing by District.

15.1.1.3 All such policies shall be written on an occurrence form.

15.1.2 Excess Liability Insurance

15.1.2.1 If Developer's underlying policy limits are less than required, subject to 15.1.2.3 below, Developer may procure and maintain, during the life of the Project, an Excess Liability Insurance Policy to meet the policy limit requirements of the required policies in order to satisfy, in aggregate with its underlying policy, the insurance requirements herein.

15.1.2.2 There shall be no gap between the per occurrence amount of any underlying policy and the start of the coverage under the Excess Liability Insurance Policy. Any Excess Liability Insurance Policy shall protect Developer, District, its Board Members, employees, agents, Construction Manager(s), Project Manager(s), Project Inspector(s), and Architect(s) in amounts and including the

provisions as set forth in **Exhibit D** and/or the Supplementary Conditions (if any), and that complies with all requirements for Commercial General Liability and Automobile Liability and Employers' Liability Insurance.

15.1.2.3 The District, in its sole discretion, may accept the Excess Liability Insurance Policy that brings Developer's primary limits to the minimum requirements herein.

15.1.3 Subcontractor

Developer shall require its Subcontractor(s), if any, to procure and maintain Commercial General Liability Insurance, Automobile Liability Insurance, and Excess Liability Insurance (if Subcontractor elects to satisfy, in part, the insurance required herein by procuring and maintaining an Excess Liability Insurance Policy) with minimum limits at least equal to the amount required of Developer except where smaller minimum limits are permitted as set forth below.

15.1.4 Workers' Compensation and Employer's Liability Insurance

15.1.4.1 In accordance with provisions of section 3700 of the California Labor Code, Developer and every Subcontractor shall be required to secure the payment of compensation to its employees.

15.1.4.2 Developer shall procure and maintain, during the life of the Project, Workers' Compensation Insurance and Employer's Liability Insurance for all of its employees engaged in work under the Project, on/or at the Site of the Project. This coverage shall cover, at a minimum, medical and surgical treatment, disability benefits, rehabilitation therapy, and survivors' death benefits. Developer shall require its Subcontractor(s), if any, to procure and maintain Workers' Compensation Insurance and Employer's Liability Insurance for all employees of Subcontractor(s). Any class of employee or employees not covered by a Subcontractor's insurance shall be covered by Developer's insurance. If any class of employee or employees engaged in Work on the Project, on or at the Site of the Project, is not protected under the Workers' Compensation Insurance, Developer shall provide, or shall cause a Subcontractor to provide, adequate insurance coverage for the protection of any employee(s) not otherwise protected before any of those employee(s) commence work.

15.1.5 Builder's Risk Insurance: Builder's Risk "All Risk" Insurance

15.1.5.1 Developer shall procure and maintain, until Substantial Completion, Builder's Risk (Course of Construction), or similar first party property coverage acceptable to the District, issued on a replacement cost value basis. The cost shall be consistent with the total replacement cost of all insurable Work of the Project included within the Contract Documents. Coverage is to insure against all risks of accidental physical loss and shall include without limitation the perils of vandalism and/or malicious mischief (both without any

limitation regarding vacancy or occupancy), sprinkler leakage, civil authority, theft, sonic disturbance, earthquake, flood, collapse, wind, rain, dust, fire, war, terrorism, lightning, smoke, and rioting. Coverage shall include debris removal, demolition, increased costs due to enforcement of all applicable ordinances and/or laws in the repair and replacement of damaged and undamaged portions of the property, and reasonable costs for the Architect's and engineering services and expenses required as a result of any insured loss upon the Work and Project, including completed Work and Work in progress, to the full insurable value thereof.

15.1.6 Pollution Liability Insurance

15.1.6.1 Developer shall procure and maintain Pollution Liability Insurance that shall protect Developer, District, Construction Manager(s), Project Inspector(s), and Architect(s) from all claims for bodily injury, property damage, including natural resource damage, cleanup costs, removal, storage, disposal, and/or use of the pollutant arising from operations under this Facilities Lease, and defense, including costs and expenses incurred in the investigation, defense, or settlement of claims. Coverage shall apply to sudden and/or gradual pollution conditions resulting from the escape or release of smoke, vapors, fumes, acids, alkalis, toxic chemicals, liquids, or gases, natural gas, waste materials, or other irritants, contaminants, or pollutants, including asbestos. This coverage shall be provided in a form at least as broad as Insurance Services Offices, Inc. (ISO) Form CG 2415, or Developer shall procure and maintain these coverages separately.

15.1.6.2 Developer warrants that any retroactive date applicable to coverage under the policy shall predate the Effective Date of this Facilities Lease and that continuous coverage will be maintained or an extended reporting or discovery period will be exercised for a period of three (3) years, beginning from the time that the Work under the Contract is completed.

15.1.6.3 If Developer is responsible for removing any pollutants from a site, then Developer shall ensure that Any Auto, including owned, non-owned, and hired, are included within the above policies and at the required limits, to cover its automobile exposure for transporting the pollutants from the site to an approved disposal site. This coverage shall include the Motor Carrier Act Endorsement, MCS 90.

15.1.7 Umbrella Insurance

15.1.7.1 The Entity shall have in place an Umbrella Policy in the amount of \$20,000,000. The policy shall be "Following Form" in excess of the above captioned policies and Workers' Compensation Employer's Liability. Evidence of this coverage shall be provided on the certificate of insurance.

15.1.8 Proof of Carriage of Insurance and Other Requirements Endorsements and Certificates

15.1.8.1 Developer shall not commence Work nor shall it allow any Subcontractor to commence Work on the Project, until Developer and its Subcontractor(s) have procured all required insurance and Developer has delivered in duplicate to the District complete endorsements (or entire insurance policies) and certificates indicating the required coverages have been obtained, and the District has approved these documents.

15.1.8.2 Endorsements, certificates, and insurance policies shall include the following:

15.1.8.2.1 A clause stating the following, or other language acceptable to the District:

“This policy shall not be canceled and the coverage amounts shall not be reduced until notice has been mailed to District, Architect, and Construction Manager stating date of cancellation by the insurance carrier. Date of cancellation may not be less than thirty (30) days after date of mailing notice.”

15.1.8.2.2 Language stating in particular those insured, extent of insurance, location and operation to which insurance applies, expiration date, to whom cancellation notice will be sent, and length of notice period.

15.1.8.3 All endorsements, certificates and insurance policies shall state that District, its Board Members, employees and agents, Construction Manager(s), Project Manager(s), Inspector(s) and Architect(s) are named additional insureds under all policies except Workers’ Compensation Insurance and Employers’ Liability Insurance.

15.1.8.4 All endorsements shall waive any right to subrogation against any of the named additional insureds.

15.1.8.5 Developer’s and Subcontractors’ insurance policy(s) shall be primary and non-contributory to any insurance or self-insurance maintained by District, its Board Members, employees and/or agents, the State of California, Construction Manager(s), Project Manager(s), Inspector(s), and/or Architect(s).

15.1.8.6 Developer’s insurance limit shall apply separately to each insured against whom a claim is made or suit is brought.

15.1.8.7 No policy shall be amended, canceled, or modified, and the coverage amounts shall not be reduced, until Developer or Developer’s broker has provided written notice to District, Architect, and Construction Manager stating date of the amendment,

modification, cancellation or reduction, and a description of the change. Date of amendment, modification, cancellation or reduction may not be less than thirty (30) days after date of mailing notice.

15.1.8.8 Insurance written on a "claims made" basis shall be retroactive to a date that coincides with or precedes Developer's commencement of Work, including subsequent policies purchased as renewals or replacements. Said policy is to be renewed by Developer and all Subcontractors for a period of five (5) years following completion of the Work or termination of this Facilities Lease. Such insurance must have the same coverage and limits as the policy that was in effect during the term of this Facilities Lease, and will cover Developer and all Subcontractors for all claims made.

15.1.8.9 Developer's and Subcontractors' insurance policy(s) shall be primary and non-contributory to any insurance or self-insurance maintained by District, its Board Members, employees and/or agents, the State of California, Construction Manager(s), Project Manager(s), Inspector(s), and/or Architect(s).

15.1.8.10 All endorsements shall waive any right to subrogation against any of the named additional insureds.

15.1.8.11 All policies shall be written on an occurrence form.

15.1.8.12 All of Developer's insurance shall be with insurance companies with an A.M. Best rating of no less than A: XI.

15.1.8.13 The insurance requirements set forth herein shall in no way limit Developer's liability arising out of or relating to the performance of the Work or related activities.

15.1.8.14 Failure of Developer and/or its Subcontractor(s) to comply with the insurance requirements herein shall be deemed a material breach of the Facilities Lease and constitute a Default by Developer pursuant to this Facilities Lease.

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15.1.9 Insurance Policy Limits

The limits of insurance shall not be less than the following amounts:

COMMERCIAL GENERAL LIABILITY	Product Liability and Completed Operations, Fire Damage Liability – Split Limit	\$3,000,000 per occurrence; \$6,000,000 annual aggregate Subcontractors (over 10%): \$1,000,000 per occurrence; \$2,000,000 annual aggregate
EXCESS LIABILITY		Developer: \$35,000,000 per occurrence; \$35,000,000 annual aggregate Subcontractors (over 10%): \$5,000,000 per occurrence; \$5,000,000 annual aggregate
AUTOMOBILE LIABILITY – ANY AUTO	Combined Single Limit	\$3,000,000 (limits may be met with Excess Liability Policy required herein)
WORKERS' COMPENSATION		Statutory limits pursuant to State law
EMPLOYER'S LIABILITY		\$1,000,000
BUILDER'S RISK (COURSE OF CONSTRUCTION)		Replacement Cost
POLLUTION LIABILITY		\$2,000,000 per occurrence; \$2,000,000 annual aggregate
Umbrella Policy		The Entity shall have in place an Umbrella Policy in the amount of \$20,000,000. The policy shall be "Following Form" in excess of the above captioned policies and Workers' Compensation Employer's Liability. Evidence of this coverage shall be provided on the certificate of insurance.

If Developer normally carries insurance in an amount greater than the minimum amounts required by District, that greater amount shall become the minimum required amount of insurance for purposes of the Contract. Therefore, Developer hereby acknowledges and agrees that all insurance carried by it shall be deemed liability coverage for all actions it performs in connection with the Contract.

The limits of insurance for those subcontractors whose subcontract does not exceed One Million Dollars (\$1,000,000) shall not be less than the following amounts:

COMMERCIAL GENERAL LIABILITY	Product Liability and Completed Operations, Fire Damage Liability – Split Limit	\$1,000,000 per occurrence; \$2,000,000 in aggregate
EXCESS LIABILITY		\$1,000,000 per occurrence; \$1,000,000 annual aggregate
AUTOMOBILE LIABILITY - ANY AUTO	Combined Single Limit	\$1,000,000
WORKERS' COMPENSATION		Statutory limits pursuant to State law
EMPLOYER'S LIABILITY		\$1,000,000

Notwithstanding anything in this Facilities Lease to the contrary, the above insurance requirements may be modified as appropriate for subcontractors, with District's prior written approval.

15.2 District's Insurance

15.2.1 Rental Interruption Insurance

District shall at all times from and after District's acceptance of the Project, for the benefit of District and Developer, as their interests may appear, maintain rental interruption insurance to cover loss, total or partial, of the use of the Project due to damage or destruction, in an amount at least equal to the maximum estimated Lease Payments payable under this Facilities Lease during the current or any future twenty-four (24) month period. This insurance may be maintained as part of or in conjunction with any other insurance coverage carried by the District, and such insurance may be maintained in whole or in part in the form of participation by the District in a joint powers agency or other program providing pooled insurance. This insurance may not be maintained in the form of self-insurance.

15.2.2 Property Insurance

District shall at all times from and after District's acceptance of the Project, carry and maintain in force a policy of property insurance for 100% of the insurable replacement value with no coinsurance penalty, on the Site and the Project, together with all improvements thereon, under a standard "all risk"

contract insuring against loss or damage. Developer shall be named as additional insureds or co-insureds thereon by way of endorsement. District shall have the right to procure the required insurance through a joint powers agency or to self-insure against such losses or portion thereof as is deemed prudent by District.

16. Indemnification and Defense

16.1 To the fullest extent permitted by California law, Developer shall indemnify, keep and hold harmless the District, the Architect(s) and Construction Manager(s), their respective consultants, separate contractors, board members, officers, representatives, agents, and employees, in both individual and official capacities ("Indemnitees"), against all suits, claims, injury, damages, losses, and expenses ("Claims"), including but not limited to attorney's fees and costs, caused by, arising out of, resulting from, or incidental to, in whole or in part, the performance of the Work under this Contract by Developer or its Subcontractors, vendors and/or suppliers. However, Developer's indemnification and hold harmless obligation shall be reduced by the proportion of the Indemnitees' and/or Architect's liability to the extent the Claim(s) is/are caused wholly by the active negligence or willful misconduct of the Indemnitees, and/or defects in design furnished by the Architect, as found by a court or arbitrator of competent jurisdiction. This indemnification and hold harmless obligation of Developer shall not be construed to negate, abridge, or otherwise reduce any right or obligation of indemnity that would otherwise exist or arise as to any Indemnitee or other person described herein. This indemnification and hold harmless obligation includes, but is not limited to, any failure or alleged failure by Developer to comply with any law and/or provision of the Contract Documents in strict accordance with their terms, and without limitation, any failure or alleged failure of Developers obligations regarding any stop payment notice actions or liens, including Civil Wage and Penalty Assessments and/or Orders by the DIR.

16.2 To the furthest extent permitted by California law, Developer shall also defend Indemnitees, at its own expense, including but not limited to attorneys' fees and costs, against all Claims caused by, arising out of, resulting from, or incidental to, in whole or in part, the performance of the Work under this Facilities Lease by Developer, its Subcontractors, vendors, or suppliers. However, without impacting Developer's obligation to provide an immediate and ongoing defense of Indemnitees, Developer's defense obligation shall be reduced by the proportion of the Indemnitees' and/or Architect's liability to the extent caused by the sole negligence, active negligence, or willful misconduct of the Indemnitees, and/or defects in design furnished by the Architect, as found by a court or arbitrator of competent jurisdiction. The District shall have the right to accept or reject any legal representation that Developer proposes to defend the Indemnitees. If any Indemnitee provides its own defense due to failure to timely respond to tender of defense, rejection of tender of defense, or conflict of interest of proposed counsel, Developer shall reimburse such Indemnitee for any expenditures. Developer's defense obligation shall not be construed to negate, abridge, or otherwise reduce any right or obligation of defense that would otherwise exist as to any Indemnitee or other person described herein. Developer's defense obligation includes, but is not limited to, any failure or alleged failure by Developer to comply with any provision of law, any failure or alleged failure to timely and properly fulfill all of its obligations under the Contract Documents in strict accordance with their terms, and without limitation, any failure or alleged failure of Developer's obligations regarding any stop payment notice actions or liens, including Civil Wage and Penalty

Assessments and/or Orders by the DIR. Developer shall give prompt notice to the District in the event of any Claim(s).

16.3 Without limitation of the provisions herein, if Developer's obligation to indemnify and hold harmless the Indemnitees or its obligation to defend Indemnitees as provided herein shall be determined to be void or unenforceable, in whole or in part, it is the intention of the Parties that these circumstances shall not otherwise affect the validity or enforceability of Developer's agreement to indemnify, defend, and hold harmless the rest of the Indemnitees, as provided herein. Further, Developer shall be and remain fully liable on its agreements and obligations herein to the fullest extent permitted by law.

16.4 Pursuant to Public Contract Code section 9201, the District shall provide timely notification to Developer of the receipt of any third-party Claim relating to this Contract. The District shall be entitled to recover its reasonable costs incurred in providing said notification.

16.5 In any and all Claims against any of the Indemnitees by any employee of Developer, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, Developer's indemnification obligation herein shall not be limited in any way by any limitation on the amount or type of damages, compensation, or benefits payable by or for Developer or any Subcontractor under workers' compensation acts, disability benefit acts, or other employee benefit acts.

16.6 The District may retain so much of the moneys due to Developer as shall be considered necessary, until disposition of any such Claims or until the District, Architect(s) and Construction Manager(s) have received written agreement from Developer that Developer will unconditionally defend the District, the Architect(s) and Construction Manager(s), their respective officers, agents and employees, and pay any damages due by reason of settlement or judgment.

16.7 Developer's defense and indemnification obligations hereunder shall survive the completion of Work, including the warranty/guarantee period, and/or the termination of the Contract.

17. Eminent Domain

17.1 Total Taking After Project Delivery

If, following delivery of possession of the Project by Developer to District, all of the Project and the Site is taken permanently under the power of eminent domain, the Term shall cease as of the day possession shall be so taken.

17.1.1 The financial interest of Developer shall be limited to the amount of principal payments pursuant to the GMP provisions indicated in **Exhibit C** that are then due or past due together with all remaining and succeeding principal payments pursuant to the GMP provisions indicated in **Exhibit C** for the remainder of the original Term. For example, if all of the Project and the Site is taken at the end of the third year of the Term, Developer shall be entitled to receive from the eminent domain award the sum of all principal payments pursuant to the GMP provisions indicated in **Exhibit C** that would have been owing for the fourth year through the end of the Term had there been no taking.

17.1.2 The balance of the award, if any, shall be paid to the District.

17.2 Total Taking Prior to Project Delivery

If all of the Project and the Site is taken permanently under the power of eminent domain and Developer is still performing the work of the Project and has not yet delivered possession of the Project to District, the Term shall cease as of the day possession shall be so taken. The financial interest of Developer shall be the amount Developer has expended to date for work performed on the Project, subject to documentation reasonably satisfactory to the District.

17.3 Partial Taking

If, following delivery of possession of the Project by Developer to District, less than all of the Project and the Site is taken permanently, or if all of the Project and the Site or any part thereof is taken temporarily, under the power of eminent domain.

17.3.1 This Facilities Lease shall continue in full force and effect and shall not be terminated by virtue of that partial taking and the Parties waive the benefit of any law to the contrary, and

17.3.2 There shall be a partial abatement of any principal payments pursuant to the GMP provisions indicated in **Exhibit C** as a result of the application of the net proceeds of any eminent domain award to the prepayment of those payments hereunder. The Parties agree to negotiate, in good faith, for an equitable split of the net proceeds of any eminent domain award and a corresponding reduction in the payments required pursuant to the GMP provisions indicated in **Exhibit C**.

18. Damage and Destruction

If, following delivery of possession of all or a portion of the Project by Developer to District, the Project is totally or partially destroyed due to fire, acts of vandalism, flood, storm, earthquake, Acts of God, or other casualty beyond the control of either party hereto, the Term shall end and District shall no longer be required to make any payments required pursuant to the GMP provisions indicated in **Exhibit C** that are then due or past due or any remaining and succeeding principal payments pursuant to the GMP provisions indicated in **Exhibit C** for the remainder of the original Term.

19. Abatement

19.1 If, after the Parties have executed the Memorandum of Commencement Date attached hereto as **Exhibit E**, the Project becomes destroyed or damaged beyond repair, the District may determine its use of the Project abated. Thereafter, the District shall have no obligation to make, nor shall Developer have the right to demand, the Lease Payments as indicated in the GMP provisions indicated in **Exhibit C** to this Facilities Lease. The Term shall cease at that time.

19.2 The Parties hereby agree that the net proceeds of the District's rental interruption insurance that the District must maintain during the Term, as required herein, shall constitute a special fund for the payment of the Lease Payments indicated in the GMP provisions indicated in **Exhibit C**.

19.3 The District shall as soon as practicable after such event, apply the net proceeds of its insurance policy intended to cover that loss ("Net Proceeds"), either to:

19.3.1 Repair the Project to full use.

19.3.2 Replace the Project, at the District's sole cost and expense, with property of equal or greater value to the Project immediately prior to the time of the destruction or damage, and that replacement, once completed, shall be substituted in this Facilities Lease by appropriate endorsement; or

19.3.3 Exercise the District's purchase option to **Exhibit D to the Facilities Lease** as indicated in the GMP provisions indicated in **Exhibit C** to this Facilities Lease.

19.4 The District shall notify Developer of which course of action it desires to take within thirty (30) days after the occurrence of the destruction or damage. The Net Proceeds of all insurance payable with respect to the Project shall be available to the District and shall be used to discharge the District's obligations under this Section.

20. Access

20.1 By Developer

Developer shall have the right at all reasonable times to enter upon the Site to construct the Project pursuant to this Facilities Lease. Following the acceptance of the Project by District, Developer may enter the Project at reasonable times with advance notice and arrangement with District for purposes of making any repairs required to be made by Developer.

20.2 By District

The District shall have the right to enter upon the Site at all times. District shall comply with all safety precautions and procedures required by Developer.

21. Assignment, Subleasing

21.1 Assignment and Subleasing by the District

Any assignment or sublease by District shall be subject to all of the following conditions:

21.1.1 This Facilities Lease and the obligation of the District to make the payments required pursuant to the GMP provisions indicated in **Exhibit C** shall remain obligations of the District; and

21.1.2 The District shall, within thirty (30) days after the delivery thereof, furnish or cause to be furnished to Developer a true and complete copy of any assignment or sublease.

21.2 Assignment by Developer

Developer may assign its right, title and interest in this Facilities Lease, in whole or in part to one or more assignees, only after the written consent of District, which District

will not unreasonably withhold. No assignment shall be effective against the District unless and until the District has consented in writing. Notwithstanding anything to the contrary contained in this Facilities Lease, no consent from the District shall be required in connection with any assignment by Developer to a lender for purposes of financing the Project as long as there are not additional costs to the District.

22. Termination, Default And Suspension

22.1 Termination; Lease Terminable Only As Set Forth Herein

22.1.1 Except as otherwise expressly provided in this Facilities Lease, this Facilities Lease shall not terminate, nor shall District have any right to terminate this Facilities Lease or be entitled to the abatement of any necessary payments pursuant to the GMP provisions in **Exhibit C** or any reduction thereof. The obligations hereunder of District shall not be otherwise affected by reason of any damage to or destruction of all or any part of the Project; the taking of the Project or any portion thereof by condemnation or otherwise; the prohibition, limitation or restriction of District's use of the Project; the interference with such use by any private person or contractor; the District's acquisition of the ownership of the Project (other than pursuant to an express provision of this Facilities Lease); any present or future law to the contrary notwithstanding. It is the intention of the Parties hereto that all necessary payments pursuant to the GMP provisions indicated in **Exhibit C** shall continue to be payable in all events, and the obligations of the District hereunder shall continue unaffected unless the requirement to pay or perform the same shall be terminated or modified pursuant to an express provision of this Facilities Lease.

22.1.2 Nothing contained herein shall be deemed a waiver by the District of any rights that it may have to bring a separate action with respect to any Event of Default by Developer hereunder or under any other agreement to recover the costs and expenses associated with that action. The District covenants and agrees that it will remain obligated under this Facilities Lease in accordance with its terms.

22.1.3 Following completion of the Project, the District will not take any action to terminate, rescind or avoid this Facilities Lease, notwithstanding the bankruptcy, insolvency, reorganization, composition, readjustment, liquidation, dissolution, winding-up or other proceeding affecting Developer or any assignee of Developer in any such proceeding, and notwithstanding any action with respect to this Facilities Lease which may be taken by any trustee or receiver of Developer or of any assignee of Developer in any such proceeding or by any court in any such proceeding. Following completion of the Project, except as otherwise expressly provided in this Facilities Lease, District waives all rights now or hereafter conferred by law to quit, terminate or surrender this Facilities Lease or the Project or any part thereof.

22.1.4 District acknowledges that Developer may assign an interest in some or all of the necessary payments pursuant to the GMP provisions indicated in **Exhibit C** to a lender in order to obtain financing for the cost of constructing the Project and that the lender may rely on the foregoing covenants and provisions in connection with such financing.

22.2 District's Request for Assurances

If District at any time reasonably believes Developer is or may be in default under this Contract, District may in its sole discretion notify Developer of this fact and request written assurances from Developer of performance of Work and a written plan from Developer to remedy any potential default under the terms of this Contract that the District may advise Developer of in writing. Developer shall, within ten (10) calendar days of District's request, deliver a written cure plan that meets the District's requirements in its request for assurances. Developer's failure to provide such written assurances of performance and the required written plan, within ten (10) calendar days of request, will constitute a material breach of this Contract sufficient to justify termination for cause.

22.3 District's Right to Terminate Developer for Cause

22.3.1 Grounds for Termination

The District, in its sole discretion, without prejudice to any other right or remedy, may terminate the Site Lease and Facilities Lease and/or terminate Developer's right to perform the work of the Facilities Lease based upon any of the following:

22.3.1.1 Developer refuses or fails to execute the Work or any separable part thereof; or

22.3.1.2 Developer fails to complete said Work within the time specified or any extension thereof; or

22.3.1.3 Developer persistently fails or refuses to perform Work or provide material of sufficient quality as to be in compliance with the Facilities Lease; or

22.3.1.4 Prior to completion of the Project, Developer is adjudged a bankrupt, files a petition for relief as a debtor, or a petition is filed against Developer without its consent, and the petition not dismissed within sixty (60) days; or

22.3.1.5 Prior to the completion of the Project, Developer makes a general assignment for the benefit of its creditors, or a receiver is appointed on account of its insolvency; or

22.3.1.6 Developer persistently or repeatedly refuses and/or fails, except in cases for which extension of time is provided, to supply enough properly skilled workers or proper materials to complete the Work in the time specified; or

22.3.1.7 Developer fails to make prompt payment to Subcontractors, or for material, or for labor; or

22.3.1.8 Developer persistently disregards laws, or ordinances, or instructions of District as indicated in **Exhibit D**, or otherwise in violation of **Exhibit D**; or

22.3.1.9 Developer fails to supply labor, including that of Subcontractors, that is sufficient to prosecute the Work or that can

work in harmony with all other elements of labor employed or to be employed on the Work; or

22.3.1.10 Developer or its Subcontractor(s) is/are otherwise in breach, default, or in substantial violation of any provision of this Facilities Lease, including but not limited to a lapse in licensing or registration.

22.3.2 Notification of Termination

22.3.2.1 Upon the occurrence at District's sole determination of any of the above conditions, or upon Developer's failure to perform any material covenant, condition or agreement in this Facilities Lease, District may, without prejudice to any other right or remedy, serve written notice upon Developer and its Surety of District's termination of this Facilities Lease and/or Developer's right to perform the Work of this Facilities Lease. This notice will contain the reasons for termination.

22.3.2.2 Unless, within fifteen (15) days after the service of the notice, any and all condition(s) shall cease, and any and all violation(s) shall cease, or arrangement satisfactory to District for the correction of the condition(s) and/or violation(s) be made, this Facilities Lease and the Site Lease shall cease and terminate; provided, however, if the failure stated in the notice cannot be corrected within fifteen (15) days after the service of notice, District may consent to an extension of time, provided Developer instituted and diligently pursued corrective action within the applicable fifteen (15)-day period and until the violation is corrected. Upon District determination, Developer shall not be entitled to receive any further payment until the entire Work is finished.

22.3.2.3 Upon Termination, District may immediately serve written notice of tender upon Surety whereby Surety shall have the right to take over and perform this Facilities Lease only if Surety:

22.3.2.3.1 Within three (3) days after service upon it of the notice of tender, gives District written notice of Surety's intention to take over and perform this Facilities Lease; and

22.3.2.3.2 Commences performance of this Facilities Lease within three (3) days from date of serving of its notice to District.

22.3.2.4 Surety shall not utilize Developer in completing the Project if the District notifies Surety of the District's objection to Developer's further participation in the completion of the Project. Surety expressly agrees that any developer which Surety proposes to fulfill Surety's obligations is subject to District's approval.

22.3.2.5 If Surety fails to notify District or begin performance as indicated herein, District may take over the Work and execute the

Work to completion by any method it may deem advisable at the expense of Developer and/or its Surety. Developer and its Surety shall be liable to District for any excess cost or other damages the District incurs thereby. Time is of the essence in this Facilities Lease. If the District takes over the Work as herein provided, District may, without liability for so doing, take possession of and utilize in completing the Work all materials, appliances, plan, and other property belonging to Developer as may be on the Site of the Work, in bonded storage, or previously paid for.

22.3.3 Effect of Termination

22.3.3.1 If District terminates the Site Lease and the Facilities Lease pursuant to this section, the Site and any improvements built upon the Site shall vest in District upon termination of the Site Lease and Facilities Lease, and District shall thereafter be required to pay only the principal amounts then due and owing pursuant to the GMP provisions indicated in **Exhibit C**, less any damages incurred by District due to Developer's default, acts, or omissions.

22.3.3.2 The District shall retain all rights it possesses pursuant to this Facilities Lease including, without limitation.

22.3.3.2.1 The right to assess liquidated damages due because of any project delay; and

22.3.3.2.2 All rights the District holds to demand performance pursuant to Developer's required performance bond.

22.3.3.3 Developer shall, only if ordered to do so by the District, immediately remove from the Site all or any materials and personal property belonging to Developer that have not been incorporated in the construction of the Work, or which are not in place in the Work. The District retains the right, but not the obligation, to keep and use any materials and personal property belonging to Developer that have not been incorporated in the construction of the Work, or which are not in place in the Work. Developer and its Surety shall be liable upon the performance bond for all damages caused the District by reason of Developer's failure to complete the Work under this Facilities Lease.

22.3.3.4 In the event that the District shall perform any portion of, or the whole of the Work, pursuant to the provisions of the General Conditions, the District shall not be liable nor account to Developer in any way for the time within which, or the manner in which, the Work is performed by the District or for any changes the District may make in the Work or for the money expended by the District in satisfying claims and/or suits and/or other obligations in connection with the Work.

22.3.3.5 In the event termination for cause is determined to have not been for cause, the termination shall be deemed to have been a

termination for convenience effective as of the same date as the purported termination for cause.

22.3.3.6 In the event that the Site Lease and Facilities Lease are terminated for any reason, no allowances or compensation will be granted for the loss of any anticipated profit by Developer or any impact or impairment of Developer's bonding capacity.

22.3.3.7 If the expense to the District to finish the Work exceeds the unpaid Guaranteed Maximum Price, Developer and Surety shall pay difference to District within twenty-one (21) days of District's request. District may apply any amounts otherwise due to Developer to this difference.

22.3.3.8 The District shall have the right (but shall have no obligation) to assume and/or assign to a replacement contractor or construction manager, or other third party who is qualified and has sufficient resources to complete the Work, the rights of Developer under its subcontracts with any or all Subcontractors. In the event of an assumption or assignment by the District, no Subcontractor shall have any claim against the District or third party for Work performed by Subcontractor or other matters arising prior to termination of the Facilities Lease. The District or any third party, as the case may be, shall be liable only for obligations to the Subcontractor arising after assumption or assignment. Should the District so elect, Developer shall execute and deliver all documents and take all steps, including the legal assignment of its contractual rights, as the District may require, for the purpose of fully vesting in the District the rights and benefits of its Subcontractors under Subcontracts or other obligations or commitments. Developer must include this assignment provision in all of its Facilities Leases with its Subcontractors.

22.3.3.9 All payments due Developer hereunder shall be subject to a right of offset by the District for expenses, damages, losses, costs, claims, or reimbursements suffered by, or due to, the District as a result of any default, acts, or omissions of Developer.

22.3.3.10 The foregoing provisions are in addition to and not in limitation of any other rights or remedies available to District.

22.4 Termination of Developer for Convenience

22.4.1 District in its sole discretion may terminate the Facilities Lease in whole or in part upon three (3) days written notice to Developer.

22.4.2 Upon notice, Developer shall:

22.4.2.1 Cease operations as directed by the District in the notice;

22.4.2.2 Take necessary actions for the protection and preservation of the Work as soon as possible; and

22.4.2.3 Terminate all existing subcontracts and purchase orders and enter into no further subcontracts and purchase orders.

22.4.3 Within 30 days of the notice, Developer shall submit to the District a payment application for the actual cost for labor, materials, and services performed, including all Developer's and Subcontractor(s)' mobilization and/or demobilization costs, that is unpaid. Developer shall have no claims against the District except for the actual cost for labor, materials, and services performed that adequately documented through timesheets, invoices, receipts, or otherwise. District shall pay all undisputed invoice(s) for work performed until the notice of termination.

22.4.4 Under a termination for convenience, the District retains the right to all the options available to the District if there is a termination for cause.

22.5 Developer Remedies Upon District Default

22.5.1 Events of Default by District Defined

The following shall be "Events of Default" of the District under this Facilities Lease. The terms "Event of Default" and "Default," whenever they are used as to the District in the Site Lease or this Facilities Lease, shall only mean one or more of the following events:

22.5.1.1 Failure by the District to pay payments required pursuant to the GMP provisions in **Exhibit C**, and the continuation of this failure for a period of forty-five (45) days.

22.5.1.2 Failure by the District to perform any material covenant, condition or agreement in this Facilities Lease and that failure continues for a period of forty-five (45) days after Developer provides District with written notice specifying that failure and requesting that the failure be remedied; provided, however, if the failure stated in the notice cannot be corrected within the applicable period, Developer shall not withhold its consent to an extension of time if corrective action is instituted by the District within the applicable period and diligently pursued until the default is corrected.

22.5.2 Remedies on District's Default

If there has been an Event of Default on the District's part, Developer may exercise any and all remedies granted pursuant to this Facilities Lease; provided, however, there shall be no right under any circumstances to accelerate any of the payments required pursuant to the GMP provisions in **Exhibit C** or otherwise declare those payments not then past due to be immediately due and payable.

22.5.2.1 Developer may rescind its leaseback of the Project to the District under this Facilities Lease and re-rent the Project and Site to another lessee for the remaining Term for no less than the fair market value for leasing the Project and Site, which shall be:

22.5.2.1.1 An amount determined by a mutually-agreed upon appraiser; or

22.5.2.1.2 If an appraiser cannot be agreed to, an amount equal to the mean between a District appraisal and a Developer appraisal for the Project and Site, both prepared by MAI-certified appraisers.

22.5.2.2 District's obligation to make the payments required pursuant to the GMP provisions indicated in **Exhibit C** shall be:

22.5.2.2.1 Increased by the amount of costs, expenses, and damages incurred by Developer in re-renting the Project and Site; and

22.5.2.2.2 Decreased by the amount of rent Developer receives in re-letting the Project and Site.

22.5.2.3 District agrees that the terms of this Facilities Lease constitute full and sufficient notice of the right of Developer to re-rent the Project and Site in the Event of Default without effecting a surrender of this Facilities Lease, and further agrees that no acts of Developer in re-renting as permitted herein shall constitute a surrender or termination of this Facilities Lease, but that, on the contrary, in the event of an Event of Default by the District the right to re-rent the Project and Site shall vest in Developer as indicated herein.

22.5.3 District's Continuing Obligation

Unless there has been damage, destruction, a Taking, or Developer has acted, failed to act, or is in default as indicated above providing District with the right to terminate for cause, the District shall continue to remain liable for the payments required pursuant to the GMP provisions in **Exhibit C** and those amounts shall be payable to Developer at the time and in the manner therein provided.

22.5.4 No Remedy Exclusive

No remedy herein conferred upon or reserved to Developer is intended to be exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Facilities Lease or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any Default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient. In order to entitle Developer to exercise any remedy reserved to it in this article, it shall not be necessary to give any notice, other than such notice as may be required in this Article or by law.

22.6 Emergency Termination Pursuant to Public Contracts Act of 1949

22.6.1 This Facilities Lease is subject to termination as provided by sections 4410 and 4411 of the Government Code of the State of California, being a portion of the Emergency Termination of Public Contracts Act of 1949.

22.6.1.1 Section 4410 of the Government Code states:

In the event a national emergency occurs, and public work, being performed by contract, is stopped, directly or indirectly, because of the freezing or diversion of materials, equipment or labor, as the result of an order or a proclamation of the President of the United States, or of an order of any federal authority, and the circumstances or conditions are such that it is impracticable within a reasonable time to proceed with a substantial portion of the work, then the public agency and the contractor may, by written agreement, terminate said contract.

22.6.1.2 Section 4411 of the Government Code states:

Such an agreement shall include the terms and conditions of the termination of the contract and provision for the payment of compensation or money, if any, which either party shall pay to the other or any other person, under the facts and circumstances in the case.

22.6.2 Compensation to Developer shall be determined at the sole discretion of District on the basis of the reasonable value of the Work done, including preparatory work. As an exception to the foregoing and at the District's discretion, in the case of any fully completed separate item or portion of the Work for which there is a separate previously submitted unit price or item on the accepted schedule of values, that price may control. The District, at its sole discretion, may adopt the Schedule of Values Price as the value of the work done or any portion thereof.

22.7 Suspension of Work

22.7.1 District in its sole discretion may suspend, delay or interrupt the Work in whole or in part for such period of time as the District may determine upon three (3) days written notice to Developer.

22.7.1.1 An adjustment may be made for changes in the cost of performance of the Work caused by any suspension, delay or interruption. No adjustment shall be made to the extent:

22.7.1.1.1 That performance is, was or would have been so suspended, delayed or interrupted by another cause for which Developer is responsible; or

22.7.1.1.2 That an equitable adjustment is made or denied under another provision of the Site Lease or the Facilities Lease; or

22.7.1.1.3 That the suspension of Work was the direct or indirect result of Developer's failure to perform any of its obligations hereunder.

22.7.1.1.4 The delay could not have been avoided or mitigated by Developer's reasonable diligence.

22.7.1.2 Any adjustments in cost of performance may have a fixed or percentage fee as provided in the section on Format for Proposed Change Order in **Exhibit D**. This amount shall be full compensation for all Developer's and its Subcontractor(s)' changes in the cost of performance of the Facilities Lease caused by any such suspension, delay or interruption.

23. Limitation of District Liability

District's financial obligations under this Contract shall be limited to the payment of the compensation provided in this Contract. Notwithstanding any other provision of this Contract, in no event shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, lost bonding capacity, arising out of or in connection with this Contract for the services performed in connection with this Contract.

24. Notices

All notices, certificates or other communications hereunder shall be sufficiently given and shall be deemed to have been received five (5) days after deposit in the United States mail in registered or certified form with postage fully prepaid or one (1) business day after deposit with an overnight delivery service with proof of actual delivery:

If to District:

Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
Attn: _____

If to Developer:

Balfour Beatty – Clark/Sullivan a Joint
Venture 400 Capitol Mall Suite 900,
Sacramento, CA, 95814
Attn: Ted Foor/President and Kyle
Frandsen/Director

With a copy to:

Deidree Sakai, Esq.
Dannis Woliver Kelley
200 California Street, Suite 400
San Francisco, CA 94111

Developer and District, by notice given hereunder, may designate different addresses to which subsequent notices, certificates or other communications will be sent.

25. Binding Effect

This Facilities Lease shall inure to the benefit of and shall be binding upon Developer and District and their respective successors, transferees and assigns.

26. No Additional Waiver Implied by One Waiver

In the event any agreement contained in this Facilities Lease should be breached by either party and thereafter waived by the other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other breach hereunder.

27. Severability

In the event any provision of this Facilities Lease shall be held invalid or unenforceable by any court of competent jurisdiction, that holding shall not invalidate or render unenforceable any other provision hereof, unless elimination of the invalid provision materially alters the rights and obligations embodied in this Facilities Lease or the Site Lease.

28. Amendments, Changes and Modifications

Except as to the termination rights of both Parties as indicated herein, this Facilities Lease may not be amended, changed, modified, altered or terminated without the written agreement of both Parties hereto.

29. Net-Net-Net Lease

This Facilities Lease shall be deemed and construed to be a "net-net-net lease" and the District hereby agrees that all payments it makes pursuant to the GMP provisions in **Exhibit C** shall be an absolute net return to Developer, free and clear of any expenses, charges or set-offs.

30. Execution in Counterparts

This Facilities Lease may be executed in several counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.

31. Developer and District Representatives

Whenever under the provisions of this Facilities Lease the approval of Developer or the District is required, or Developer or the District is required to take some action at the request of the other, the approval or request shall be given for Developer by Developer's Representative and for the District by the District's Representative, and any party hereto shall be authorized to rely upon any such approval or request.

32. Applicable Law

This Facilities Lease shall be governed by and construed in accordance with the laws of the State of California, and venued in the County within which the Site is located.

33. Attorney's Fees

If either party brings an action or proceeding involving the Property or to enforce the terms of this Facilities Lease or to declare rights hereunder, each party shall bear the cost of its own attorneys' fees.

34. Captions

The captions or headings in this Facilities Lease are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections of this Facilities Lease.

35. Prior Agreements

This Facilities Lease and the corresponding Site Lease collectively contain all of the agreements of the Parties hereto with respect to any matter covered or mentioned in this Facilities Lease and no prior agreements or understanding pertaining to any matter shall be effective for any purpose.

36. Further Assurances

Parties shall promptly execute and deliver all documents and instruments reasonably requested to give effect to the provisions of this Facilities Lease.

37. Recitals and Exhibits Incorporated

The Recitals set forth at the beginning of this Facilities Lease and the attached Exhibits are hereby incorporated into its terms and provisions by this reference.

38. Time of the Essence

Time is of the essence with respect to each of the terms, covenants, and conditions of this Facilities Lease.

39. Force Majeure

A party shall be excused from the performance of any obligation imposed in this Facilities Lease and the exhibits hereto for any period and to the extent that a party is prevented from performing that obligation, in whole or in part, as a result of delays caused by the other party or third parties, a governmental agency or entity, an act of God, pandemic, war, terrorism, civil disturbance, forces of nature, fire, flood, earthquake, strikes, or lockouts, and that non-performance will not be a default hereunder or a grounds for termination of this Facilities Lease.

40. Interpretation

None of the Parties hereto, nor their respective counsel, shall be deemed the drafters of this Facilities Lease for purposes of construing the provisions thereof. The language in all parts of this Facilities Lease shall in all cases be construed according to its fair meaning, not strictly for or against any of the Parties hereto.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the Parties have caused this Facilities Lease to be executed by their respective officers who are duly authorized, as of the Effective Date.

ACCEPTED AND AGREED on the date indicated below:

Dated: _____, 20__

Dated: November 29, 2022

Sacramento City Unified School District

Balfour Beatty – Clark/Sullivan a Joint Venture

By: _____

By:  _____

Name: _____

Name: Brian H. Cahill

Title: _____

Title: President, California Division (JV Managing Party)

EXHIBIT A

LEGAL DESCRIPTION OF SITE

Attached is the Legal Description for:

Project: Cesar Chavez/Edward Kemble New Construction and Modernization Project
Addresses: 7495 29th Street Sacramento, CA 95822 and 7500 32nd Street Sacramento, CA 95822
APN: 04901830020000

POR LOT 'A' MEADOWVIEW TERRACE UNIT NO 4 DES AS LYING W OF 32ND ST S OF TORRENCE AVE & N OF A LINE WHICH BEARS N 86°57'23" E FROM THE NW COR OF LOT 1 OF GUILD ESTATES BEING FURTHER DES, IN R M BK 66 PG 10 & THAT POR LYING E OF 29TH ST CONT G 1.41 +- N FMLY 049-083-01

And

APN: 04901760020000

POR LOT 'A' MEADOWVIEW TERRACE UNIT NO 4 DES AS LYING W OF 32ND ST, S OF TORRENCE AVE & N OF A LINE WHICH BEARS N 86°57'23" E FROM THE NW COR OF LOT/ OF GUILD ESTATES BEING FURTHER DES IN R M BK 66 PAGE 10 & THAT POR LYING E OF 29TH ST CONT G 8.71 +- N FMLY 049-176-01

EXHIBIT B

DESCRIPTION OF PROJECT

Attached is a map or diagram of the Site that is subject to this Facilities Lease and upon which Developer will construct the Project.



EXHIBIT C

**GUARANTEED MAXIMUM PRICE AND
OTHER PROJECT COST, FUNDING, AND PAYMENT PROVISIONS**

Attached are the terms and provisions related to Site Lease payments, the Facilities Lease, the Guaranteed Maximum Price and other related cost, funding, and payment provisions.

EXHIBIT D

GENERAL CONSTRUCTION PROVISIONS

Attached are the general construction terms and conditions for the Project.

EXHIBIT D-1

SPECIAL CONDITIONS

Attached are the special terms and conditions for the Project.

EXHIBIT E

MEMORANDUM OF COMMENCEMENT DATE

This MEMORANDUM OF COMMENCEMENT DATE is dated _____, 20__, and is made by and between Balfour Beatty – Clark/Sullivan a Joint Venture (“Developer”), as Lessor, and the Sacramento City Unified School District (“District”), as Lessee.

1. Developer and District have previously entered into a Facilities Lease dated as of _____, 20__, (the “Lease”) for the leasing by Developer to District of the completed Project in [City], California, referenced in the Lease.

2. District hereby confirms the following:

A. That all construction of the Project required to be performed pursuant to the Facilities Lease has been completed by Developer in all respects;

B. That District has accepted and entered into possession of the Project and now occupies same; and

C. That the term for the Lease Payments under the Facilities Lease commenced on _____, 20__ and will expire at 11:59 P.M. on _____, 20__.

THIS MEMORANDUM OF COMMENCEMENT DATE IS ACCEPTED AND AGREED on the date indicated below:

Dated: _____ , 20__

Dated: _____ , 20__

Sacramento City Unified School District

Balfour Beatty – Clark/Sullivan a Joint Venture

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

EXHIBIT F

CONSTRUCTION SCHEDULE

Attached is a detailed Project Construction Schedule with a duration no longer than the Contract Time, and with specific milestones that Developer shall meet.

[To Be Attached Via Addendum.]

EXHIBIT G

SCHEDULE OF VALUES

Attached is a detailed Schedule of Values that complies with the requirements of the Construction Provisions (Exhibit "D") and that has been approved by the District.

[To Be Attached Via Addendum.]

EXHIBIT H

PROJECT LABOR AGREEMENT

Attached is the Project Labor Agreement applicable to this Project.

SITE LEASE

For all or a portion of the following Site:

Project: Cesar Chavez/Edward Kemble New Construction and Modernization Project

Addresses: 7495 29th Street Sacramento, CA 95822 and 7500 32nd Street Sacramento, CA 95822

APN: 04901760020000 and 04901830020000

By and between

Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

And

Balfour Beatty – Clark/Sullivan a Joint Venture
400 Capitol Mall Suite 900,
Sacramento, CA, 95814
Dated as of December 15, 2022

TABLE OF CONTENTS

SITE LEASE

	<u>Page</u>
1. Definitions.....	2
2. Exhibits.....	2
3. Lease of the Site	2
4. Leaseback of the Project and Site.....	2
5. Term	2
6. Payment	3
7. Termination.....	3
8. Title to Site	3
9. Improvements	3
10. No Merger	3
11. Right of Entry	4
12. Quiet Enjoyment	4
13. Waste	4
14. Further Assurances and Corrective Instruments	4
15. Representations of the District	4
16. Representations of the Developer	5
17. Insurance and Indemnity	6
18. Assignment and Subleasing	6
19. Restrictions on District.....	6
20. Liens and Further Encumbrances.....	6
21. Notices	7
22. Binding Effect	7
23. No Additional Waiver Implied by One Waiver	7
24. Severability	7
25. Amendments, Changes and Modifications	7
26. Obligations Absolute	7
27. Execution in Counterparts	8
28. Developer and District Representatives	8
29. Applicable Law	8
30. Attorney's Fees	8
31. Captions	8

32.	Prior Agreements	8
33.	Further Assurances.....	8
34.	Recitals Incorporatede	8
35.	Time of the Essence	8
36.	Force Majeure	9
37.	Interpretation	9
	Exhibit A - Legal Description of Site	10
	Exhibit B - Description of Project	11

SITE LEASE

This site lease ("Site Lease") dated as of December 15, 2022 ("Effective Date"), is made and entered into by and between the Sacramento City Unified School District, a school district duly organized and validly existing under the laws of the State of California, as lessor ("District"), and Balfour Beatty - Clark/Sullivan a Joint Venture ("Developer"), a California Joint Venture duly organized and existing under the laws of the State of California, as lessee (together, the "Parties").

RECITALS

WHEREAS, the District currently owns two (2) parcels of land located, One is located at 7495 29th Street Sacramento, CA 95822, and is known as Edward Kemble Elementary School, and the other is located at 7500 32nd Street Sacramento, CA 95822, and is known as Cesar E Chavez Elementary School. More particularly described in **Exhibit A** and shown on **Exhibit B** attached hereto and incorporated herein by this reference ("Site"); and

WHEREAS, the District desires to provide for the development and construction of certain work to be performed on portions of the Site, including construction of improvements to be known as the Cesar Chavez/Edward Kemble New Construction and Modernization Project ("Project"); and

WHEREAS, as more particularly described in the Facilities Lease between the Parties dated as of the Effective Date, the Developer agrees to perform the work of the Project and lease the completed Project and Site back to the District ("Facilities Lease"), which Facilities Lease is incorporated herein by this reference; and

WHEREAS, the Governing Board of the District ("Board") has determined that it is in the best interests of the District and for the common benefit of the citizens residing in the District to construct the Project by leasing the Site to Developer and by immediately entering into the Facilities Lease under which District will construct the Project and lease back the completed Project and Site from Developer; and

WHEREAS, the District further determines that it has entered into this Site Lease and the Facilities Lease pursuant to Education Code section 17406 as the best available and most expeditious means for the District to satisfy its substantial need for the facilities to be provided by the Project and to accommodate and educate District students; and

WHEREAS, this Site Lease and Facilities Lease are awarded based on a competitive solicitation process pursuant to Education Code section 17406 and in compliance with the required procedures and guidelines for evaluating the qualifications of proposers adopted and published by the Board to the proposer providing the best value to the school district, taking into consideration the proposer's demonstrated competence and professional qualifications necessary for the satisfactory performance of the services required; and

WHEREAS, the selection of the Developer was conducted in a fair and impartial manner; and

WHEREAS, based on the above findings, the District is authorized under Education Code section 17406 to lease the Site to Developer and to have Developer develop and cause the construction of the Project thereon and lease the completed Project and Site back to the District by means of the Facilities Lease, and the Board has duly authorized the execution and delivery of this Site Lease in order to effectuate the foregoing; and

WHEREAS, the Parties have performed all acts, conditions and things required by law to exist, to have happened, and to have been performed prior to and in connection with the execution and entering into this Site Lease, and those conditions precedent do exist, have happened, and have been performed in regular and due time, form, and manner as required by law, and the Parties hereto are now duly authorized to execute and enter into this Site Lease; and

WHEREAS, Developer as lessee is authorized and competent to lease the Site from District and to develop and cause the construction of the Project on the Site, and has duly authorized the execution and delivery of this Site Lease.

NOW, THEREFORE, in consideration of the promises and of the mutual covenants contained herein, and other valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereto do hereby agree as follows:

1. Definitions

Unless the context clearly otherwise requires, all words and phrases defined in the Facilities Lease shall have the same meaning in this Site Lease.

2. Exhibits

The following Exhibits are attached to and by reference incorporated and made a part of this Site Lease.

2.1. Exhibit A - Legal Description of the Site: The legal description of the real property constituting the Site.

2.2. Exhibit B - Description of the Project: The map or diagram depiction of the Project on the Site.

3. Lease of the Site

The District hereby leases to the Developer, and the Developer hereby leases from the District the Site, subject only to Permitted Encumbrances, in accordance with the provisions of this Site Lease, to have and to hold for the term of this Site Lease. This Site Lease shall only take effect if the Facilities Lease is executed by the District and Developer within three (3) days of execution of this Site Lease.

4. Leaseback of the Project and Site

The Parties agree that the completed Project and Site will be leased back to the District pursuant to the Facilities Lease for the term thereof.

5. Term

The term of this Site Lease shall commence as of the Effective Date and shall terminate on the last day of the Term of the Facilities Lease, provided the District has paid to the Developer, or its assignee, all payments which may be due under the Facilities Lease, and provided this Site Lease has not been terminated pursuant to the termination provisions of the Facilities Lease.

6. Payment

In consideration for the lease of the Site by the District to the Developer and for other good and valuable consideration, the Developer shall pay One Dollar (\$1.00) to the District upon execution of this Site Lease.

7. Termination

7.1. Termination Upon Purchase of Project

If the District exercises its option to purchase the Project pursuant to the Facilities Lease, then this Site Lease shall terminate concurrently with the District's buy out and termination of the Facilities Lease.

7.2. Termination Due to Default by Developer

If Developer defaults pursuant to the provision(s) of the Facilities Lease and the District terminates the Facilities Lease pursuant to the Facilities Lease provision(s) allowing termination, then the Developer shall be deemed to be in default of this Site Lease and this Site Lease shall also terminate at the same time as the Facilities Lease.

7.3. Termination Due to Default by District

If District defaults pursuant to the provision(s) of the Facilities Lease, the Developer, or its assignee, will have the right, for the then remaining term of this Site Lease, to:

7.3.1. Take possession of the Site.

7.3.2. If it deems it appropriate, cause appraisal of the Site and a study of the then reasonable uses thereof.

7.3.3. Re-let the Site; and

7.3.4. Stop all Work associated with the Site Lease.

8. Title to Site

During the term of this Site Lease, the District shall hold fee title to the Site, including the Site, and nothing in this Site Lease or the Facilities Lease shall change, in any way, the District's ownership interest in the Site.

9. Improvements

Title to all improvements made on the Site during the term hereof shall be held, vest and transfer pursuant to the terms of the Facilities Lease.

10. No Merger

The leaseback of the completed Project and Site by the Developer to the District pursuant to the Facilities Lease shall not effect or result in a merger of the estates of the District in the

Site, and the Developer shall continue to have a leasehold estate in the Site pursuant to this Site Lease throughout the term hereof.

11. Right of Entry

The District reserves the right for any of its duly authorized representatives to enter upon the Site at any reasonable time to inspect the same, provided the District follows all safety precautions required by the Developer.

12. Quiet Enjoyment

Subject to any rights the District may have under the Facilities Lease (in the absence of an Event of Default) to possession and enjoyment of the Site, the District hereby covenants and agrees that it will not take any action to prevent the Developer from having quiet and peaceable possession and enjoyment of the Site during the term hereof and will, at the request of the Developer, to the extent that it may lawfully do so, join in any legal action in which the Developer asserts its right to such possession and enjoyment.

13. Waste

The Developer agrees that at all times that it is in possession of the Site, it will not commit, suffer or permit any waste on the Site, and that it will not willfully or knowingly use or permit the use of the Site for any illegal purpose or act.

14. Further Assurances and Corrective Instruments

The Parties shall, from time to time, execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such supplements hereto and such further instruments as may reasonably be required for correcting any inadequate or incorrect description of the Site hereby leased or intended so to be or for carrying out the expressed intention of this Site Lease and the Facilities Lease.

15. Representations of the District

The District represents, covenants and warrants to the Developer as follows:

15.1. Due Organization and Existence

The District is a school district, duly organized and existing under the Constitution and laws of the State of California.

15.2. Authorization

The District has the full power and authority to enter into, to execute and to deliver this Site Lease, and to perform all of its duties and obligations hereunder, and has duly authorized the execution of this Site Lease.

15.3. No Violations

To the best of the District's actual knowledge, neither the execution and delivery of this Site Lease nor the Facilities Lease, nor the fulfillment of or compliance with the terms and conditions hereof or thereof, nor the consummation of the transactions contemplated hereby or thereby, conflicts with or results in a breach of the terms,

conditions or provisions of any restriction or any agreement or instrument to which the District is now a party or by which the District is bound, or constitutes a default under any of the foregoing, or results in the creation or imposition of any lien, charge or encumbrance whatsoever upon any of the property or assets of the District, or upon the Site, except Permitted Encumbrances.

15.4. CEQA Compliance

The District has complied with all assessment requirements imposed upon it by the California Environmental Quality Act (Public Resource Code Section 21000 *et seq.* ("CEQA")) in connection with the Project, and no further environmental review of the Project is necessary pursuant to CEQA before the construction of the Project may commence.

15.5. Condemnation Proceedings

15.5.1. District covenants and agrees, but only to the extent that it may lawfully do so, that so long as this Site Lease remains in effect, the District will not seek to exercise the power of eminent domain with respect to the Project so as to cause a full or partial termination of this Site Lease and the Facilities Lease.

15.5.2. If for any reason the foregoing covenant is determined to be unenforceable or in some way invalid, or if District should fail or refuse to abide by such covenant, then, to the extent they may lawfully do so, the Parties agree that the financial interest of Developer shall be as indicated in the Facilities Lease.

15.6. Use and Zoning

To the best of the District's actual knowledge, the Site is properly zoned for its intended purpose and the use or activities contemplated by this Site Lease will not conflict with local, state or federal law.

15.7. Taxes

To the best of the District's actual knowledge, all taxes and assessments are paid current and such taxes and assessments will continue to be paid to the extent that the District is not exempt.

16. Representations of the Developer

The Developer represents, covenants and warrants to the District as follows:

16.1. Due Organization and Existence

The Developer is a California company duly organized and existing under the laws of the State of California, has power to enter into this Site Lease and the Facilities Lease; is possessed of full power to lease, leaseback, and hold real and personal property and has duly authorized the execution and delivery of all of the aforesaid agreements.

16.2. Authorization

The Developer has the full power and authority to enter into, to execute and to deliver this Site Lease, and to perform all of its duties and obligations hereunder, and has duly authorized the execution of this Site Lease.

16.3. No Violations

Neither the execution and delivery of this Site Lease or the Facilities Lease, nor the fulfillment of or compliance with the terms and conditions hereof or thereof, nor the consummation of the transactions contemplated hereby or thereby, conflicts with or results in a breach of the terms, conditions or provisions of any restriction or any agreement or instrument to which the Developer is now a party or by which the Developer is bound, or constitutes a default under any of the foregoing, or results in the creation or imposition of any lien, charge or encumbrance whatsoever upon any of the property or assets of the Developer, or upon the Site, except for Permitted Encumbrances.

16.4. No Bankruptcy

Developer is not now nor has it ever been in bankruptcy or receivership.

16.5. No Litigation

There is no pending or, to the knowledge of Developer, threatened action or proceeding before any court or administrative agency which will materially adversely affect the ability of Developer to perform its obligations under this Site Lease or the Facilities Lease.

17. Insurance and Indemnity

The Developer and the District shall comply with the insurance requirements and the indemnity requirements as indicated in the Facilities Lease.

18. Assignment and Subleasing

This Site Lease may be assigned and/or the Site subleased, as a whole or in part, by the Developer only upon the prior written consent of the District to such assignment or sublease, which shall not be unreasonably withheld.

19. Restrictions on District

The District agrees that it will not mortgage, sell, encumber, assign, transfer or convey the Site or any portion thereof during the term of this Site Lease in any way that would interfere with or diminish Developer's interests indicated in this Site Lease.

20. Liens and Further Encumbrances

Developer agrees to keep the Site and every part thereof free and clear of any and all encumbrances and/or liens, including without limitation, pledges, charges, encumbrances, claims, mechanic liens and/or other liens for or arising out of or in connection with work or labor done, services performed, or materials or appliances used or furnished for or in connection with the Site or the Project. Pursuant to the Facilities Lease, Developer further

agrees to pay promptly and fully and discharge any and all claims on which any encumbrance and/or lien may or could be based, and to save and hold District free and harmless from any and all such liens, mortgages, and claims of liens and suits or other proceedings pertaining thereto. This subsection does not apply to Permitted Encumbrances.

21. Notices

All notices, certificates or other communications hereunder shall be sufficiently given and shall be deemed to have been received five (5) days after deposit in the United States mail in registered or certified form with postage fully prepaid or one (1) business day after deposit with an overnight delivery service with proof of actual delivery:

If to District:

Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
Attn: [Name, Title]

With a copy to:

Deidree Sakai, Esq.
Dannis Woliver Kelley
200 California Street, Suite 400
San Francisco, CA 94111

If to Developer:

Balfour Beatty – Clark/Sullivan a Joint
Venture
400 Capitol Mall Suite 900,
Sacramento, CA, 95814
Attn: Ted Foor/President and Kyle
Frandsen/Director

With a copy to:

The Developer and the District, by notice given hereunder, may designate different addresses to which subsequent notices, certificates or other communications will be sent.

22. Binding Effect

This Site Lease shall inure to the benefit of and shall be binding upon the Developer and the District and their respective successors and assigns.

23. No Additional Waiver Implied by One Waiver

In the event any agreement contained in this Site Lease should be breached by either party and thereafter waived by the other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive future compliance with any term hereof or any other breach hereunder.

24. Severability

In the event any provision of this Site Lease shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof, unless elimination of such invalid provision materially alters the rights and obligations embodied in this Site Lease or the Facilities Lease.

25. Amendments, Changes and Modifications

Except as to the termination rights of both Parties as indicated in the Facilities Lease, this Site Lease may not be amended, changed, modified, altered or terminated without the written agreement of both Parties hereto.

26. Obligations Absolute

The Developer agrees that the obligations of the Developer are absolute and unconditional and not subject to any charges or setoffs against the District whatsoever.

27. Execution in Counterparts

This Site Lease may be executed in several counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.

28. Developer and District Representatives

Whenever under the provisions of this Site Lease approval by the Developer or the District is required, or the Developer or the District is required to take some action at the request of the other, such approval or such request shall be given for the Developer by the Developer Representative and for the District by the District Representative, and any party hereto shall be authorized to rely upon any such approval or request.

29. Applicable Law

This Site Lease shall be governed by and construed in accordance with the laws of the State of California, and venued in the County within which the Site is located.

30. Attorney's Fees

If either party brings an action or proceeding involving the Site or to enforce the terms of this Site Lease or to declare rights hereunder, each party shall bear the cost of its own attorneys' fees.

31. Captions

The captions or headings in this Site Lease are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections of this Site Lease.

32. Prior Agreements

This Site Lease and the corresponding Facilities Lease collectively contain all of the agreements of the Parties hereto with respect to any matter covered or mentioned in this Site Lease and no prior agreements or understanding pertaining to any such matter shall be effective for any purpose.

33. Further Assurances

Parties shall promptly execute and deliver all documents and instruments reasonably requested to give effect to the provisions of this Site Lease.

34. Recitals Incorporated

The Recitals set forth at the beginning of this Site Lease are hereby incorporated into its terms and provisions by this reference.

35. Time of the Essence

Time is of the essence with respect to each of the terms, covenants, and conditions of this Site Lease.

36. Force Majeure

A party shall be excused from the performance of any obligation imposed in this Site Lease and the exhibits hereto for any period and to the extent that a party is prevented from performing such obligation, in whole or in part, as a result of delays caused by the other party or third parties, a governmental agency or entity, an act of God, pandemic, war, terrorism, civil disturbance, forces of nature, fire, flood, earthquake, or strikes or lockouts, and such non-performance will not be a default hereunder or a grounds for termination of this Site Lease.

37. Interpretation

None of the Parties hereto, nor their respective counsel, shall be deemed the drafters of this Site Lease or the Facilities Lease for purposes of construing the provisions of each. The language in all parts of this Site Lease shall in all cases be construed according to its fair meaning, not strictly for or against any of the Parties hereto.

IN WITNESS WHEREOF, the Parties have caused this Site Lease to be executed by their respective officers who are duly authorized, as of the Effective Date.

ACCEPTED AND AGREED on the date indicated below:

Dated: _____, 20__

Dated: November 29, 2022

Sacramento City Unified School District

Balfour Beatty - Clark/Sullivan a Joint Venture

By:  _____

By: _____

Name: Brian H. Cahill

Name: _____

Title: President, California Division (JV Managing Party)

Title: _____

EXHIBIT A

LEGAL DESCRIPTION OF SITE

Attached is the Legal Description from County Recorder for:

Project: Cesar Chavez/Edward Kemble New Construction and Modernization Project

Addresses: 7495 29th Street Sacramento, CA 95822 and 7500 32nd Street Sacramento, CA 95822

APN: 04901830020000

POR LOT 'A' MEADOWVIEW TERRACE UNIT NO 4 DES AS LYING W OF 32ND ST S OF TORRENCE AVE & N OF A LINE WHICH BEARS N 86°57'23" E FROM THE NW COR OF LOT 1 OF GUILD ESTATES BEING FURTHER DES, IN R M BK 66 PG 10 & THAT POR LYING E OF 29TH ST CONT G 1.41 +- N FMLY 049-083-01

And

APN: 04901760020000

POR LOT 'A' MEADOWVIEW TERRACE UNIT NO 4 DES AS LYING W OF 32ND ST, S OF TORRENCE AVE & N OF A LINE WHICH BEARS N 86°57'23" E FROM THE NW COR OF LOT/ OF GUILD ESTATES BEING FURTHER DES IN R M BK 66 PAGE 10 & THAT POR LYING E OF 29TH ST CONT G 8.71 +- N FMLY 049-176-01

EXHIBIT B

DESCRIPTION OF PROJECT

Attached is a map or diagram showing the location of the Site that is subject to this Site Lease and upon which Developer will construct the Project.



12855 Alcosta Blvd
San Ramon, CA 94583
Tel +1 925-334-7200



WWW.MBS.ENGINEERING
License: #990872 (A & C-36)
CA Small Business: 2003043

MBS Engineering Proposal

November 10th, 2022

Dan Whaley
VP
MBS Engineering
dan@MBS.Engineering

TO: Jeffrey Winn
Sacramento City USD

RE: Pacific Elementary
Gas Line Replacement Project

SCOPE OF WORK:

MBS Engineering (MBS) is submitting a proposal for the Underground Gas Line Replacement project located at Pacific Elementary School – 6201 41st St, Sacramento, CA 95824. MBS attended the pre-bid walk on November 7th and has proposed a plan to replace gas piping as incorporated in this proposal. This proposal is broken out into a couple different options to show cost savings if possible.

- 01 - Main Underground Gas Line Replacement from Gas Valve #1 and Feed Classrooms 19,20,21,16 & 17
- 02A – Underground Gas Line Replacement from Valve #1 to Valve #2
- 02B – Above Ground Gas Line Replacement from Valve #1 to Valve #2
- 02C – Install Permanent Gas Line from Rooftop of 001 to underground connection to Cafeteria



12855 Alcosta Blvd
San Ramon, CA 94583



Tel +1 925-334-7200
WWW.MBS.ENGINEERING

- a. MBS is certified and follows PG&E standards and procedures within PG&E Gas Design Standard A-93.1. MBS crews are certified with OQ 05-07 (Damage Prevention During Excavation) as well as PG&E Golden Shovel Safety Standards for excavation and potholing.
- b. MBS to provide excavation services to excavate (Assumed spoils to be stored on-site until transfer load available to haul-off)
 - i. Excavation
 - 1. (1) 5'x5' Bellhole for Tie-Ins to Existing;
 - a. No Shoring Included
 - 2. 375 LF x 30-40" Depth x 12-18" Width Trench
- c. MBS to excavate using hand digging, mini excavator; dump truck on-site and skid steer for excavation process
- d. Assumes spoils can be staged on-site until hauled off (transfer load plus)
- e. All utility crossings within the path of the new gas line to be exposed using a combination of hand digging and/or Hydrovac Excavation.
- f. Excludes any landscape removal off-site
 - a. Any tree roots that create issues will incur additional costs if removed
- g. MBS to backfill trench using new sand
- h. Backfill to include gas bury tape and tracer wire for gas systems
- i. Native soil to be used to fill remaining trench void on property and aggregate to be used under any roadway. Soil will be tampered to compaction requirements.
- j. All asphalt/concrete areas to be backfilled to 95% compaction, using Aggregate Base, Soil, and sand. All landscape areas to 90% compaction.
- k. Equipment Required: MBS F-550 Series Utility Trucks, Welder/Generator, Roto-Hammers, Digging Tools, Skid Steer, Mini excavator, Dump Trucks

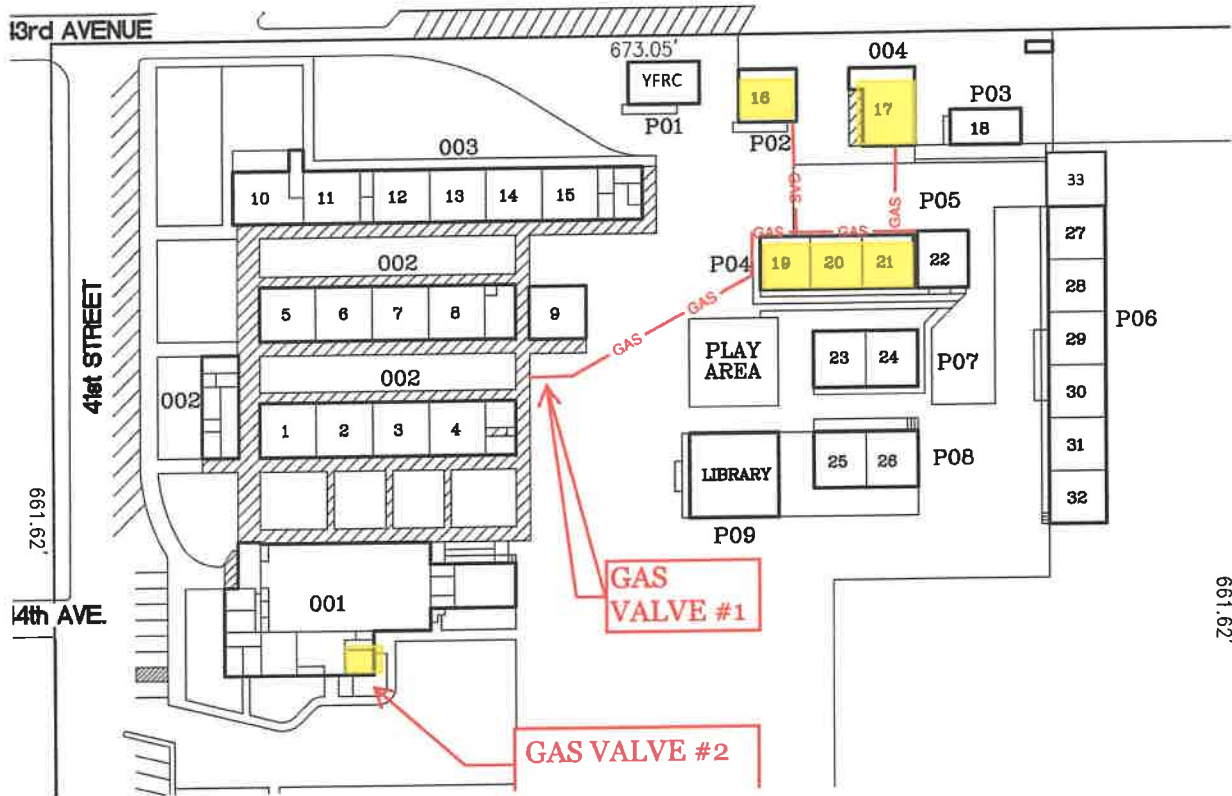
Gas Piping Installation

- a. All Underground Gas Piping to follow PG&E standards & procedures by our PG&E certified field crews including certifications OQ 02-11 (Install and Backfill Pipe-Plastic), OQ 02-14 (Install Tracer Wire), PGE21-06 (Mechanical Butt Fusion), PGE21-08 (Electrofusion Couplings), PGE21-09 (Saddle Fusion), PGE21-11 (Mechanical Stab Fittings) for installation of Polyethylene Pipe (Following PG&E Gas Standards A-93.1).
- b. MBS to furnish and install all required Gas Related Materials.
 - i. 3" Piping – 275 LF
 - ii. 2" Piping – 100 LF
 - iii. Tie-In to Existing Piping from Rooftop (welded)
 - iv. Tie-In to 5 Total Classrooms (wall penetrations at 2)
- c. MBS uses certified crew members to perform gas line installations.
- d. Following installation, all gas lines will be pressure and leak tested

Hardscape Patchback

- a. AC Patch & concrete Patch to match cutting specs

- **01 – MAIN UNDERGROUND GAS LINE REPLACEMENT FROM GAS VALVE #1 & FEED CLASSROOMS 19,20,21,16 & 17**



ASSUMPTIONS:

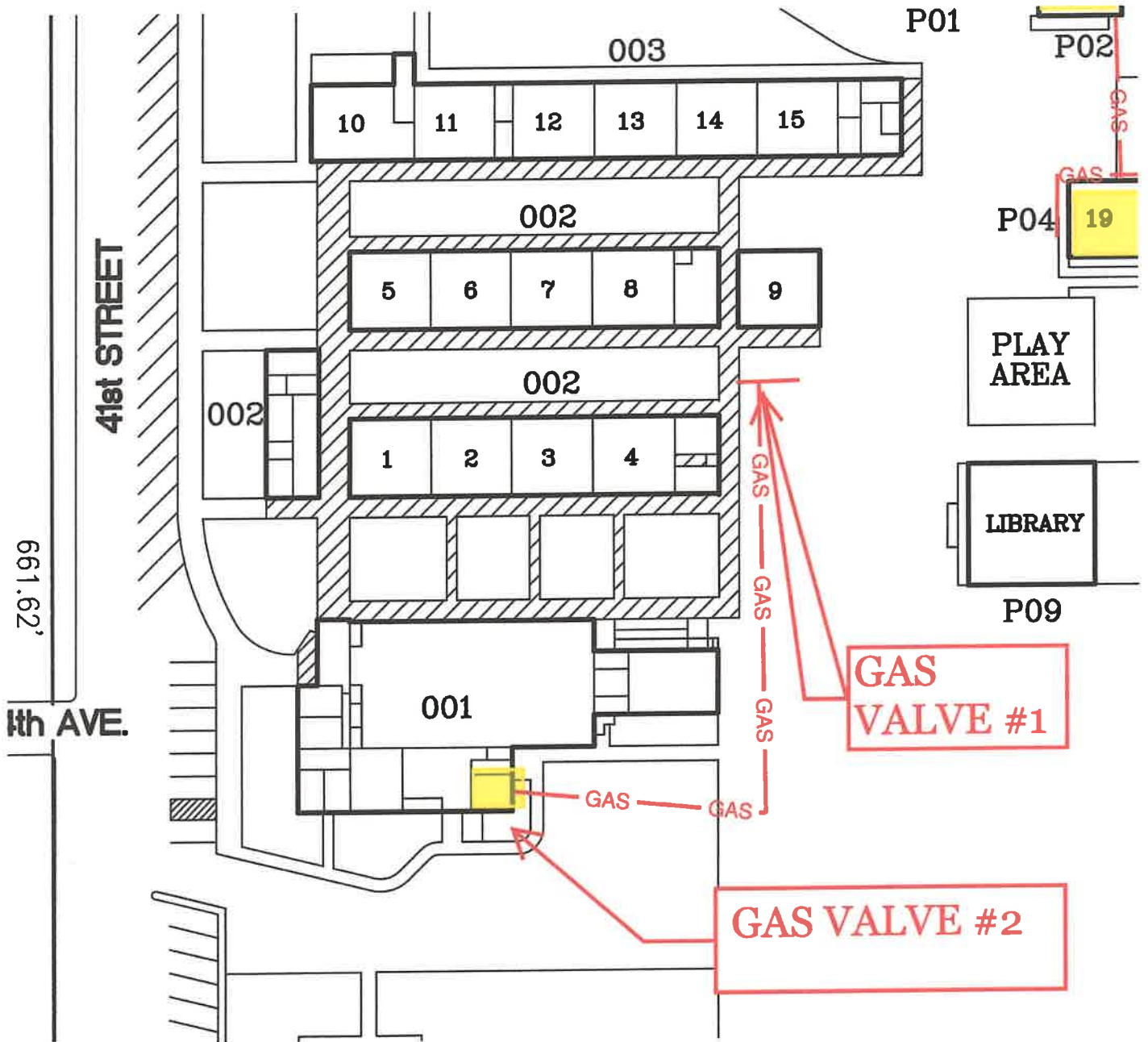
- Perform major work Thanksgiving Break (November 18th to Wednesday the 23rd)
- Perform work that does not inhibit movement of students during week of November 28th.
- Suitable connections on interior of classrooms and exterior to connect to existing piping
- Hardscape assumed no greater than 6" Thickness

Hardscape Cutting & Removal

- MBS to provide asphalt/concrete cutting and removal services Gas line path (Roadway)
 - Sawcutting Concrete –Maximum 6" Thickness
 - 130 LF (x 2 Cut Each Side of Trench) – Cut 18" Width Trench
 - Sawcutting AC – Maximum 6" Thickness
 - Removal of Asphalt & Concrete to proper disposal site (Drive time & Dump Cost)
 - MBS not responsible for any utilities hit during saw cutting due to improper installation (buried in asphalt)
 - Any changes in above scope to be charged accordingly

Trench Excavation & Backfill

• **02 – UNDERGROUND GAS LINE REPLACEMENT FROM GAS VALVE #1 TO GAS VALVE #2**



ASSUMPTIONS:

- a. Perform major work Thanksgiving Break (November 18th to Wednesday the 23rd)
- b. Perform work that does not inhibit movement of students during week of November 28th and beyond

- c. Suitable connections on interior of classrooms and exterior to connect to existing piping
- d. Hardscape assumed no greater than 6" Thickness

Hardscape Cutting & Removal – 02

- b. MBS to provide asphalt/concrete cutting and removal services Gas line path (Roadway)
 - i. Sawcutting Concrete –Maximum 6" Thickness
 - 1. 275 LF (x 2 Cut Each Side of Trench) – Cut 18" Width Trench
 - ii. Sawcutting AC – Maximum 6" Thickness
 - iii. Removal of Asphalt & Concrete to proper disposal site (Drive time & Dump Cost)
 - iv. MBS not responsible for any utilities hit during saw cutting due to improper installation (buried in asphalt)
 - 1. Any changes in above scope to be charged accordingly

Trench Excavation & Backfill - 03

- i. Excavation
 - 1. (1) 5'x5' Bellhole for Tie-Ins to Existing;
 - a. No Shoring Included
 - 2. 275 LF x 30-40" Depth x 12-18" Width Trench

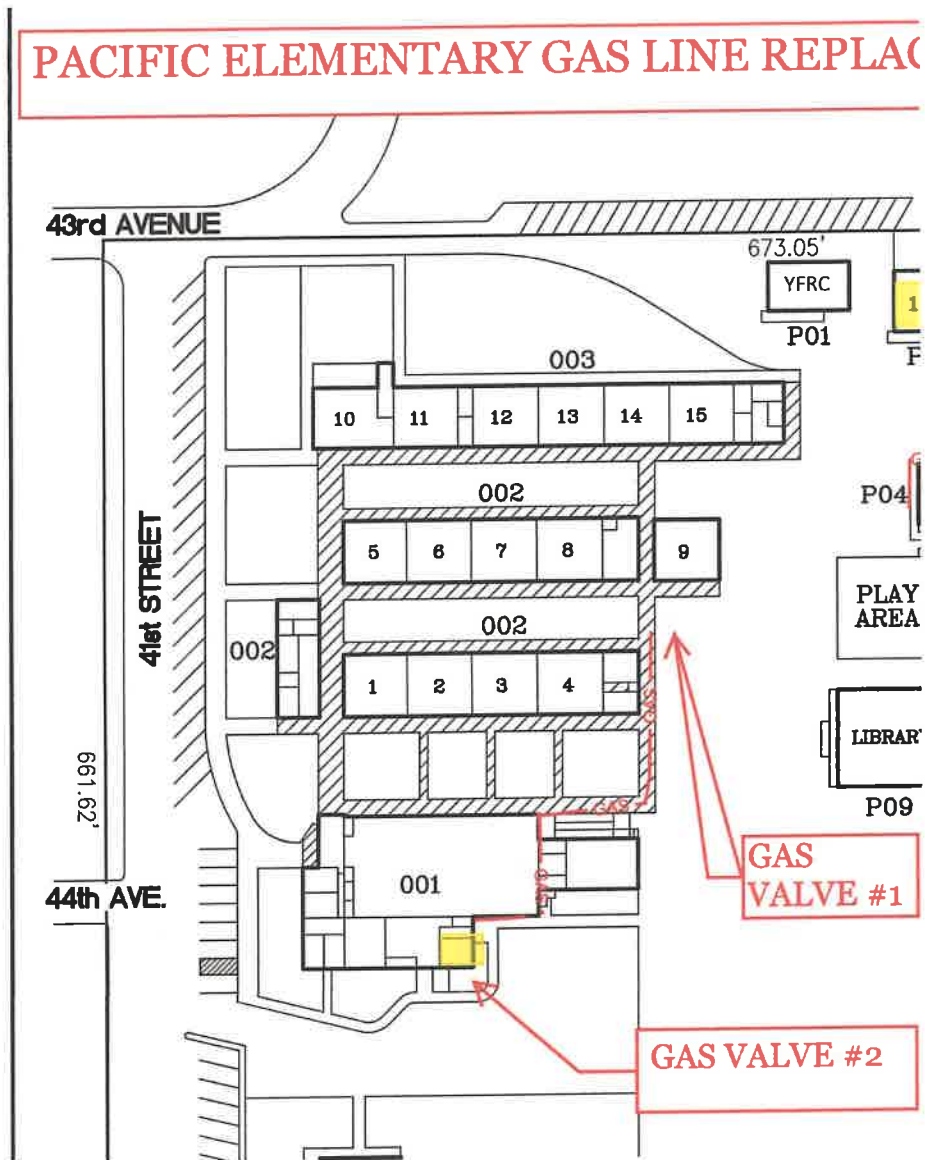
Gas Piping Installation - 04

- e. All Underground Gas Piping to follow PG&E standards & procedures by our PG&E certified field crews including certifications OQ 02-11 (Install and Backfill Pipe-Plastic), OQ 02-14 (Install Tracer Wire), PGE21-06 (Mechanical Butt Fusion), PGE21-08 (Electrofusion Couplings), PGE21-09 (Saddle Fusion), PGE21-11 (Mechanical Stab Fittings) for installation of Polyethylene Pipe (Following PG&E Gas Standards A-93.1).
- f. MBS to furnish and install all required Gas Related Materials.
 - i. Tee Connection at Main
 - ii. Tie-In to 1 Total Classrooms (wall penetrations at 2)
- g. MBS uses certified crew members to perform gas line installations.
- h. Following installation, all gas lines will be pressure and leak tested

Hardscape Patchback - 05

- b. AC Patch & concrete Patch to match cutting specs

- 02B –ABOVE GROUND GAS LINE REPLACEMENT FROM GAS VALVE #1 TO GAS VALVE #2



ASSUMPTIONS:

- Perform major work Thanksgiving Break (November 18th to Wednesday the 23rd)
- Perform work that does not inhibit movement of students during week of November 28th and beyond
- Suitable connections on interior of classrooms and exterior to connect to existing piping
- 2" Piping Above ground along rooftop and along building face – total is 250 LF

02C –ABOVE GROUND TIE-IN TO EXISTING LINE ON BUILDING 001 ROOFTOP AND MAKE PERMANENT

ASSUMPTIONS:

- a. Perform major work Thanksgiving Break (November 18th to Wednesday the 23rd)
- b. Assumes that capacity is proper to follow path of existing temporary line.
- c. Port to be installed to test pressure drop and ensure it works properly.
- d. Run approximately 20 LF of new 2" Piping from rooftop to underground connection, anchor properly to building, patchback all areas.

INCLUSIONS:

- a. Work performed during hours listed
- b. MBS Engineering to pressure test all installed piping.
- c. MBS Engineering to provide all equipment necessary to complete scope of work.
- d. MBS installs all underground PE gas pipe following PG&E Gas Design Standard A-93.1 standards and procedures.
- e. MBS installers PG&E trained and certified in Iron Pipe welding for use with natural gas piping following utility standards and procedures.
- f. Schedule to be provided upon start of work of shutdowns and MBS work plan. Deviations out of the control of MBS will be billed at an additional standby time cost.

EXCLUSIONS:

- a. Permits, fees, bonds are excluded.
- b. The natural gas systems will be shut down and the gas appliances must be turned off when tie-ins made to existing system.
- c. It will be each site's responsibility to relight gas appliances.
- d. MBS is not responsible for any leaks upstream or downstream of our work.
- e. MBS is not responsible for any gas appliance(s) that will not relight after shutdown.

APPLICABLE LAW:

This contract shall be governed by the laws of local county, The State of California, and any applicable Federal Law.

INSURANCE:

A current insurance certificate for MBS will be on file with Sacramento USD and will be listed as additional insured.

PAYMENT:

Payment Terms: Net 15 Upon Completion

MBS PRODUCT AND SERVICE QUOTE:

Service Location	Pacific Elementary	Contact	Jeffrey Winn
Address	6201 41 st St.	Company	Sacramento USD
City/State/Zip	Sacramento, CA 95824	Number	(916) 741-1052
Gas Replacement – Pacific Elementary			

001 – Below Ground Replacement	\$ 89,500.00
002A – Underground Replacement from Valve 1 to Valve 2	\$ 60,875.00
002B – Above Ground Replacement from Valve 1 to Valve 2	\$ 42,585.00
002C – Above Ground From Rooftop Down to Underground Connection	\$ 11,500.00
Total – Option A	\$ 150,375.00
Total – Option B	\$ 124,085.00
Total – Option C	\$ 101,000.00

From: [Torrie Moreno](#)
To: [Jeffrey Winn](#)
Subject: Pacific underground gas line replacement
Date: Tuesday, November 1, 2022 11:13:00 AM
Attachments: [Pacific Gas Line Repair 1A Map.pdf](#)
[Pacific Gas Line Repair Scope \(003\).pdf](#)
[02 41 00 Site Demolition.pdf](#)
[017329 Cutting and Patching.pdf](#)
[31 23 33 Trenching and Backfilling.pdf](#)
[32 16 00 Site Concrete.pdf](#)
[33 00 00 Site Utilities.pdf](#)
[32 12 00 Asphalt Paving.pdf](#)
[22 10 00 Plumbing Piping Systems REV 07-15-2022.pdf](#)
[22 05 53 Plumbing Identification.pdf](#)
[22 00 50 Basic Plumbing Materials and Methods.pdf](#)
[33 00 00 Site Utilities.pdf](#)
[32 12 36 Pavement Sealer and Striping.pdf](#)

The Sacramento City Unified School District is accepting proposals for **UNDERGROUND GAS LINE REPLACEMENT at Pacific Elementary School**, located at 6201 41st St. Sacramento, CA 95824. A **mandatory** bid walk will be held on November 7th at 10 am. Questions are due by November 10th at 10 am. The proposals are due November 16th, 2022, by 2pm and will only be accepted electronically, as a reply to this email.

If you have any questions, please respond to this email.

Thank you,

Jeffrey Winn

SCUSD Facilities Maintenance Manager

916-395-3970 ext. 450013

916-741-1052 cell



Sacramento City Unified District
MANDATORY Bid Walk Sign-In-Sheet
Pacific Elementary School Gas Line Replacement

All Bidders Must Provide A Business Card

11/7/22 @ 10:00 am

By signing this sheet confirms that you received meeting agenda & specifications

COMPANY	REPRESENTATIVE PRINT NAME	SIGNATURE	TELEPHONE	EMAIL PRINT CLEARLY
ABC Engineering	Loren B. ...		767-744-0079	Loren@abc.engr.com



**AMENDMENT NO. 1 TO AGREEMENT FOR
ARCHITECTURAL SERVICES**

This Amendment to the Agreement for Architectural Services ("Amendment") is entered into between the Sacramento City Unified School District ("District") and California Design West Architects Inc. ("Architect") (collectively the "Parties"):

Section I. Amendment to Agreement for Architectural Services originally entered to on September 8, 2022.

1. **Approval of this Amendment:** This Amendment shall be subject to the approval of the District's Board of Education ("Board"). Upon approval by the Board, the effective date of this Amendment shall be December 15, 2022;
2. **Extension of Term of the Agreement:** This Amendment shall extend the current Architect staffing on the Project from September 2023 to December 2023;
3. **Fee and Method of Payment:** The District shall continue to pay Architect for the current staffing on the Project until December 31, 2023, and will pay for the increased services from and after December 15, 2022, on a not to exceed basis up to a maximum of \$237,464.40, as reflected below, unless this Amendment is further extended or modified.

Description of Scope Change: basis for change order

Per attached letter dated November 18, 2022, from California Design West Architects Inc. requesting additional services; District accepts additional services

Per attached letter dated November 18, 2022, from California Design West Architects Inc. requesting additional services to add Kindergarten Play Equipment, as well as additional paving upgrades to the bike entry area. No other changes to contract or assigned projects and assigned services provided; District accepts increase in service request and corresponding change order in contract amount.

Description of funding changes to contract:

Original contract amount	\$227,392.40
Previous change orders through change order #-	\$0.00
Contract amount prior to this change order	\$227,392.40
Amount of this change order.....	\$10,072.00
NEW CONTRACT AMOUNT.....	<u>\$237,464.40</u>

Section II All Other Provisions Reaffirmed.

All other provisions of the Agreement for Architect Services shall remain in full force and effect and are hereby reaffirmed. If there is any conflict between this Amendment No. 1 and any provision of the Agreement for Architect Services, the provisions of this Amendment No. 1 shall control.

IN WITNESS WHEREOF, the Parties have caused this Amendment No. 1 to the Agreement for Architect Services to be executed by their respective officers who are duly authorized, as of the Effective Date.

ACCEPTED AND AGREED on the date indicated below:

DATE: December 15, 2022

**Sacramento City Unified School
District**

**California Design West
Architects Inc.**

Rose Ramos
CBO

Mitch McAllister



CALIFORNIA DESIGN WEST ARCHITECTS INC.

2100 19TH STREET
SACRAMENTO, CA 95818
916.446.2466 | OFFICE

November 18, 2022

Chris Ralston
Director of Facilities
Sacramento City Unified School District

VIA EMAIL

RE: Additional Services Proposal for Architectural and Engineering Services
John Sloat Elementary School Paving Repairs and Site Security Fencing project

Dear Chris,

Thank you for allowing the opportunity to provide Additional Architectural and Engineering Services for the John Sloat Elementary School – Paving Repairs and Site Security Fencing project. We appreciate the opportunity to work with you and look forward to working with the Sacramento City Unified School District on this project, and many successful projects in the future.

The District has decided to add Kindergarten Play Equipment, as well as additional paving upgrades to the bike entry area, which was not included in our original fee proposal or cost estimate.

We will provide services to design and oversee construction for this project, including Schematic Design, Design Development, Construction Documents, Bidding, DSA Access Review only, Construction Administration, and DSA Closeout. We will coordinate project documents between the geotechnical engineer, all required engineering, Local Fire Marshal, and other work as required. We will assist the District’s funding consultant to obtain any funding available for this project, if applicable.

Since this is a part of a larger project, we proposed a reduced lump-sum fee to add above listed scope to our project, with the fixed additional A&E fee below. Please see attached added scope cost estimate as well.

FIXED ADDITIONAL A&E FEES	\$	10,072.00
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Please contact me with any questions.

Sincerely,

Shane Trump, AIA

JOHN SLOAT ELEMENTARY SCHOOL
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COST ESTIMATE FOR PAVING REPAIRS AND SITE SECURITY FENCING



CONSTRUCTION COST ESTIMATE

ITEM	QUANTITY	UNIT	UNIT COST	TOTAL		
GRADING / DEMOLITION / MOBILIZATION	1	EA	\$ 100,000.00	\$ 100,000.00		
DEMO / REPLACE CONCRETE PLAY AREA - KINDER	3,500	SF	\$ 22.00	\$ 77,000.00		
STRIPING - KINDER	1	EA	\$ 10,000.00	\$ 10,000.00		
STRIPING - KINDER	1	EA	\$ 10,000.00	\$ 10,000.00		
CONCRETE CURB - KINDER	200	LF	\$ 55.00	\$ 11,000.00		
DEMO AC UNDER (E) PLAYGROUND EQUIPMENT	2,300	SF	\$ 5.00	\$ 11,500.00		
DEMO / EXPOSE OF (E) PLAYGROUND EQUIPMENT	1	EA	\$ 5,000.00	\$ 5,000.00		
POURED-IN-PLACE FALL PROTECTION - KINDER	2,300	SF	\$ 37.00	\$ 85,100.00		
ADDED KINDER PLAY EQUIPMENT + INSTALLATION	1	EA	\$ 200,000.00	\$ 200,000.00	4%	\$ 8,000.00
CONCRETE CURB - ES	240	LF	\$ 75.00	\$ 18,000.00		
POURED-IN-PLACE FALL PROTECTION - ES	3,000	SF	\$ 37.00	\$ 111,000.00		
IRRIGATION REPAIR	600	LF	\$ 25.00	\$ 15,000.00		
GRADING / PLANTING AT NEW PAVING	5,000	SF	\$ 8.00	\$ 40,000.00		
NEW STORM DRAIN	150	LF	\$ 50.00	\$ 7,500.00		
NEW STORM DRAIN INLETS	2	EA	\$ 2,000.00	\$ 4,000.00		
NEW STORM DRAIN ADA GRATES	8	EA	\$ 500.00	\$ 4,000.00		
DEMO (E) FENCING	1,900	LF	\$ 15.00	\$ 28,500.00		
ORNAMENTAL FENCING + MOW STRIP	350	LF	\$ 260.00	\$ 91,000.00		
CHAIN LINK FENCING + MOW STRIP	1,000	LF	\$ 185.00	\$ 185,000.00		
SALVAGE & REINSTALL FENCING	75	LF	\$ 150.00	\$ 11,250.00		
STANDARD VEHICULAR GATES	4	EA	\$ 5,000.00	\$ 20,000.00		
ROLLING GATES	0	EA	\$ 10,000.00	\$ -		
MAN GATES	8	EA	\$ 5,000.00	\$ 40,000.00		
CONCRETE SEAT WALLS	65	LF	\$ 250.00	\$ 16,250.00		
DEMO, GRADE, NEW PIP PLAY AREA - SMALL KINDER AREA/	2,300	SF	\$ 38.00	\$ 87,400.00		
CONCRETE CURB	220	LF	\$ 55.00	\$ 12,100.00		
RAMP, LANDING, CURB ACCESS	1	EA	\$ 7,000.00	\$ 7,000.00		
DEMO, GRADE, NEW PIP PLAY AREA - MAIN	2,000	SF	\$ 38.00	\$ 76,000.00		
CONCRETE CURB	240	LF	\$ 75.00	\$ 18,000.00		
RAMP, LANDING, CURB ACCESS	1	EA	\$ 7,000.00	\$ 7,000.00		
COMPLETE AC DEMO, GRADING AND REPLACEMENT	64,000	SF	\$ 8.00	\$ 512,000.00		
LIME TREAT AC AREA	64,000	SF	\$ 4.00	\$ 256,000.00	0%	\$ -
PARKING STRIPING	1	EA	\$ 5,000.00	\$ 5,000.00		
WHEEL STOPS	8	EA	\$ 400.00	\$ 3,200.00		
REVISED DAMAGED PARKING CONCRETE WALK	1,000	SF	\$ 22.00	\$ 22,000.00		
HARDCOURT STRIPING	1	EA	\$ 25,000.00	\$ 25,000.00		
US MAP STRIPING?	1	EA	\$ 15,000.00	\$ 15,000.00		
4 NEW BASKETBALL SETS	4	EA	\$ 12,000.00	\$ 48,000.00		
PASSENGER LOADING AREA CONCRETE	2,000	SF	\$ 22.00	\$ 44,000.00		
PASSENGER LOADING AREA ASPHALT	0	SF	\$ 16.00	\$ -		
TRUNCATED DOMES / SIGNAGE ADA UPGRADES	5	EA	\$ 600.00	\$ 3,000.00		
ADDED BIKE ENTRY AREA CONCRETE	700	SF	\$ 22.00	\$ 15,400.00	8%	\$ 1,232.00
ADDED LANDSCAPE & IRRIGATION AT OLD BIKE AREA	700	SF	\$ 15.00	\$ 10,500.00	8%	\$ 840.00
ADDED BIKE RACK	1	EA	\$ 2,500.00	\$ 2,500.00	0%	\$ -
SD CONNECTIONS	23	EA	\$ 750.00	\$ 17,250.00		
SD INLET RELOCATION	6	EA	\$ 5,000.00	\$ 30,000.00		
SD LINE REPLACEMENT	750	LF	\$ 100.00	\$ 75,000.00		
WATER CONNECTIONS / SOV's	10	EA	\$ 1,000.00	\$ 10,000.00		
WATER LINE REPLACEMENT	400	LF	\$ 100.00	\$ 40,000.00		
WATER LINE CONNECTIONS	15	EA	\$ 1,000.00	\$ 15,000.00		
SEWER CONNECTIONS / CLEANOUTS	10	EA	\$ 2,000.00	\$ 20,000.00		
SEWER / GAS LINE REPLACEMENT	425	LF	\$ 150.00	\$ 63,750.00		
ADDED GAS LINE VALVES / CONNECTIONS	8	EA	\$ 2,000.00	\$ 16,000.00		
SUBTOTAL				\$ 2,557,200.00		
CONTINGENCY			4.0%	\$ 102,288.00		
PLA			15.0%	\$ 383,580.00		
CONTRACTOR OHP			12.0%	\$ 306,864.00		
TOTAL CONSTRUCTION COST ESTIMATE				\$ 3,349,932.00		

PROJECT DEVELOPMENT COSTS

DSA FEES - DOES NOT INCLUDE CCD REVIEW HOURS		1.5%	\$ 50,248.98	ADDED SERVICES
ARCHITECTURAL, CIVIL, LANDSCAPE	ORIGINAL \$ 216,564.40		\$ 226,636.40	\$ 10,072.00
TOPO SURVEY PROVIDED BY DISTRICT			\$ 14,000.00	
UNDERGROUND UTILITY LOCATING PROVIDED BY DISTRICT			\$ 10,000.00	
TESTING & INSPECTION		1.0%	\$ 33,499.32	
GEO TECH / PAVING RECOMMENDATIONS			\$ 8,000.00	
INSPECTOR FEES		2.0%	\$ 66,998.64	
CM FEES		2.5%	\$ 83,748.30	
TOTAL PROJECT DEVELOPMENT COSTS		~16%	\$ 493,131.64	

TOTAL PROJECT COST

CONSTRUCTION COST	\$ 3,349,932.00
PROJECT DEVELOPMENT COST	\$ 493,131.64
TOTAL PROJECT COST	\$ 3,843,063.64



AMENDMENT NO. 1 TO AGREEMENT FOR ARCHITECTURAL SERVICES

This Amendment to the Agreement for Architectural Services ("Amendment") is entered into between the Sacramento City Unified School District ("District") and California Design West Architects Inc. ("Architect") (collectively the "Parties"):

Section I. Amendment to Agreement for Architectural Services originally entered to on November 1, 2022.

1. **Approval of this Amendment:** This Amendment shall be subject to the approval of the District's Board of Education ("Board"). Upon approval by the Board, the effective date of this Amendment shall be December 15, 2022;
2. **Extension of Term of the Agreement:** This Amendment shall extend the current Architect staffing on the Project from June 2023 to December 2023;
3. **Fee and Method of Payment:** The District shall continue to pay Architect for the current staffing on the Project until December 31, 2023, and will pay for the increased services from and after December 15, 2022, on a not to exceed basis up to a maximum of \$151,681.58, as reflected below, unless this Amendment is further extended or modified.

Description of Scope Change: basis for change order

Per attached letter dated November 18, 2022, from California Design West Architects Inc. requesting additional services; District accepts additional services

Per attached letter dated November 18, 2022, from California Design West Architects Inc. requesting additional services to add additional fencing, gates, and handrails. No other changes to contract or assigned projects and assigned services provided; District accepts increase in service request and corresponding change order in contract amount.

Description of funding changes to contract:

Original contract amount	\$134,661.58
Previous change orders through change order #-	\$0.00
Contract amount prior to this change order	\$134,661.58
Amount of this change order.....	\$17,020.00

NEW CONTRACT AMOUNT.....\$151,681.58

Section II All Other Provisions Reaffirmed.

All other provisions of the Agreement for Architect Services shall remain in full force and effect and are hereby reaffirmed. If there is any conflict between this Amendment No. 1 and any provision of the Agreement for Architect Services, the provisions of this Amendment No. 1 shall control.

IN WITNESS WHEREOF, the Parties have caused this Amendment No. 1 to the Agreement for Architect Services to be executed by their respective officers who are duly authorized, as of the Effective Date.

ACCEPTED AND AGREED on the date indicated below:

DATE: December 15, 2022

**Sacramento City Unified School
District**

**California Design West
Architects Inc.**

Rose Ramos
CBO

Mitch McAllister



CALIFORNIA DESIGN WEST ARCHITECTS INC.

2100 19TH STREET
SACRAMENTO, CA 95818
916.446.2466 | OFFICE

November 18, 2022

Chris Ralston
Director of Facilities
Sacramento City Unified School District

VIA EMAIL

RE: Additional Services Proposal for Architectural and Engineering Services
Sequoia Elementary School – Toilet Building and Site Security Fencing project

Dear Chris,

Thank you for allowing the opportunity to provide Additional Architectural and Engineering Services for the Sequoia Elementary School – Toilet Building and Site Security Fencing project. We appreciate the opportunity to work with you and look forward to working with the Sacramento City Unified School District on this project, and many successful projects in the future.

The District has decided to add additional fencing, gates, and handrails, which was not included in our original fee proposal or cost estimate.

We will provide services to design and oversee construction for this project, including Schematic Design, Design Development, Construction Documents, DSA Review, Bidding, Construction Administration, and DSA Closeout. We will coordinate project documents between the geotechnical engineer, all required engineering, Local Fire Marshal, and other work as required. We will assist the District's funding consultant to obtain any funding available for this project, if applicable.

Since this is a part of a larger project, we proposed a reduced lump-sum fee to add this scope to our project, with the fixed additional A&E fee below. Please see attached revised Cost Estimate.

FIXED ADDITIONAL A&E FEES	\$	17,020.00
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Please contact me with any questions.

Sincerely,

A handwritten signature in black ink that reads "Shane Trump". The signature is fluid and cursive.

Shane Trump, AIA

SEQUOIA ELEMENTARY SCHOOL
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
COST ESTIMATE FOR NEW TOILET BUILDING AND SITE SECURITY FENCING



CONSTRUCTION COST

ITEM	QUANTITY	UNIT	UNIT COST	TOTAL		
MOBILIZATION / GRADING / DEMOLITION / BONDS	1	EA	\$ 100,000.00	\$ 100,000.00		
TOILET BUILDING	540	SF	\$ 600.00	\$ 324,000.00		
TOILET BUILDING - MINIMAL OVERHANG	335	SF	\$ 75.00	\$ 25,125.00		
SITE - REVISED ELECTRICAL	1	EA	\$ 75,000.00	\$ 75,000.00		
SITE - FA	350	LF	\$ 100.00	\$ 35,000.00		
FACP UPGRADES	1	EA	\$ 40,000.00	\$ 40,000.00		
SITE SEWER	50	LF	\$ 150.00	\$ 7,500.00		
SITE WATER	150	LF	\$ 100.00	\$ 15,000.00		
SITE CONCRETE	1,200	SF	\$ 16.00	\$ 19,200.00		
SITE AC PATCHBACK	2,000	SF	\$ 12.00	\$ 24,000.00		
DRY ROT REPAIR - ADD ALT	8	EA	\$ 4,000.00	\$ 32,000.00		
PAINT (E) CAMPUS - ADD ALT	50,000	SF	\$ 3.50	\$ 175,000.00		
DEMO (E) FENCING	200	LF	\$ 15.00	\$ 3,000.00		
ADDITIONAL FENCING DEMO	500	LF	\$ 15.00	\$ 7,500.00	8%	\$ 600.00
ORNAMENTAL FENCING + MOW STRIP	230	LF	\$ 250.00	\$ 57,500.00		
ADDED ORNAMENTAL FENCING	115	LF	\$ 200.00	\$ 23,000.00	4%	\$ 920.00
ADDED ORNAMENTAL FENCING + MOW STRIP	890	LF	\$ 250.00	\$ 222,500.00	4%	\$ 8,900.00
STANDARD VEHICULAR GATES	2	EA	\$ 7,500.00	\$ 15,000.00		
ADDED VEHICULAR GATES	5	EA	\$ 7,500.00	\$ 37,500.00	8%	\$ 3,000.00
REVISE GATE / RAMP / HANDRAILS / WALK AT (E) FENCE GATE	1	EA	\$ 15,000.00	\$ 15,000.00	8%	\$ 1,200.00
MAN GATES	3	EA	\$ 5,000.00	\$ 15,000.00		
ADDED MAN GATES	6	EA	\$ 5,000.00	\$ 30,000.00	8%	\$ 2,400.00
SUBTOTAL				\$ 1,297,825.00		
CONTINGENCY			8.0%	\$ 103,826.00		
PLA / INFLATION			15.0%	\$ 194,673.75		
CONTRACTOR OHP			14.0%	\$ 181,695.50		
TOTAL CONSTRUCTION COST				\$ 1,778,020.25		

PROJECT DEVELOPMENT COSTS

DSA FEES - DOES NOT INCLUDE CCD REVIEW HOURS		1.5%	\$ 26,670.30	ADDED SERVICES
ARCHITECTURAL, CIVIL, M/E/P, STRUCTURAL, LANDSCAPE	ORIG FEE: \$	128,248.58	\$ 145,268.58	\$ 17,020.00
TOPO SURVEY PROVIDED BY DISTRICT			\$ 6,000.00	
UNDERGROUND UTILITY LOCATING PROVIDED BY DISTRICT			\$ 6,800.00	
GEO TECH REPORT PROVIDED BY DISTRICT			\$ 7,100.00	
TESTING & INSPECTION ESTIMATE		1.0%	\$ 17,780.20	
INSPECTOR FEES ESTIMATE		2.5%	\$ 44,450.51	
CM FEES ESTIMATE		2.5%	\$ 44,450.51	
TOTAL PROJECT DEVELOPMENT COSTS		~18%	\$ 298,520.10	

TOTAL PROJECT COST

CONSTRUCTION COST	\$ 1,778,020.25
PROJECT DEVELOPMENT COST	\$ 298,520.10
TOTAL PROJECT COST	\$ 2,076,540.35



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1b

Meeting Date: December 15, 2022

Subject: Approve Personnel Transactions

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

Division: Human Resources Services

Recommendation: Approve Personnel Transactions

Background/Rationale: N/A

Financial Considerations: N/A

LCAP Goal(s): Safe, Clean and Healthy Schools

Documents Attached:

1. Certificated Personnel Transactions Dated December 15, 2022
2. Classified Personnel Transactions Dated December 15, 2022

Estimated Time of Presentation: N/A

Submitted by: Cancy McArn, Ed.D, Chief Human Resources Officer

Approved by: Jorge A. Aguilar, Superintendent

Attachment 1: CERTIFICATED 12/15/2022

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/ REEMPLOY							
CARROLL	MICHELLE	A	Counselor, Middle School	SUTTER MIDDLE SCHOOL	10/17/2022	6/30/2023	REEMPLOY PERM 10/17/22
FANANAPAZIR	MELODY	B	School Psychologist	SPECIAL EDUCATION DEPARTMENT	11/30/2022	6/30/2023	EMPLOY PROB 11/30/22
FLOREZ	JULIE	B	Teacher, Middle School	FERN BACON MIDDLE SCHOOL	11/14/2022	6/30/2023	EMPLOY PROB 11/14/22
FREDRICKSON	KYLE	0	Teacher, Elementary	CAROLINE WENZEL ELEMENTARY	10/3/2022	6/30/2023	EMPLOY PROB 10/3/22
MCNAIR	SHUNLANTE	B	Teacher, Resource, Special Ed.	FERN BACON MIDDLE SCHOOL	11/7/2022	6/30/2023	EMPLOY PROB 11/7/22
PELLEGGRI	LILIA	B	Teacher, High School	JOHN F. KENNEDY HIGH SCHOOL	11/8/2022	6/30/2023	EMPLOY PROB 11/8/22
ROSENBERG	LAUREL	B	Librarian, Middle School	LEONARDO da VINCI ELEMENTARY	11/10/2022	6/30/2023	EMPLOY PROB 11/10/22
SAFAR	ANDREA	B	Teacher, Elementary	PETER BURNETT ELEMENTARY	11/18/2022	6/30/2023	REEMPL PROB 11/18/22
STECK	ASHIKA	B	Teacher, Spec Ed	CAPITAL CITY SCHOOL	10/25/2022	6/30/2023	EMPLOY PROB 10/25/22
WARD	SUMMER	0	Teacher, High School	C. K. McCLATCHY HIGH SCHOOL	11/30/2022	6/30/2023	EMPLOY PROB 11/30/22
WESTFALL	AMY	0	Teacher, Resource, Special Ed.	WILL C. WOOD MIDDLE SCHOOL	11/28/2022	6/30/2023	EMPLOY PROB 11/28/22
WORSHAM	SIMONE	B	Admin, Teaching and Learning	SPECIAL EDUCATION DEPARTMENT	11/3/2022	6/30/2023	EMPLOY PROB 11/3/22
LEAVES							
BAHRAMZI	GHAZALA	A	Teacher, Spec Ed	FERN BACON MIDDLE SCHOOL	11/30/2022	12/16/2022	LOA (UNPD) 11/30-12/16/22
BAYZE	JESSICA	A	Teacher, High School	JOHN F. KENNEDY HIGH SCHOOL	11/8/2022	6/30/2023	ADMIN LOA RTN (PD) 11/8/22
BOLTZ	CASSANDRA	A	Teacher, Elementary	EARL WARREN ELEMENTARY SCHOOL	11/30/2022	12/23/2022	LOA (UNPD) 11/30-12/23/22
BOSTOCK	GREGORY	A	Teacher, Middle School	CALIFORNIA MIDDLE SCHOOL	11/10/2022	12/2/2022	LOA (PD) FMLA/CFRA 11/10-12/2/22
GAMBOA	CHERRYLYNNE	A	Teacher, Elementary	ELDER CREEK ELEMENTARY SCHOOL	10/10/2022	6/30/2023	LOA (PD) FMLA/CFRA 10/10-6/30/23
HACKER	LARAE	B	School Psychologist	SPECIAL EDUCATION DEPARTMENT	11/28/2022	1/22/2023	LOA (PD) 11/28/22-1/22/23
JOHNSON	LYNELL	A	Teacher, K-8	MARTIN L. KING JR ELEMENTARY	12/12/2022	2/15/2023	LOA (PD) 12/12-2/15/23
PEREZ	ALEJANDRA	A	Teacher, Elementary Spec Subj	CESAR CHAVEZ INTERMEDIATE	10/25/2022	12/19/2022	LOA EXT (PD) 10/25-12/19/22
PERRY	SAMANTHA	A	Teacher, Resource, Special Ed.	A. M. WINN - K-8	12/1/2022	12/23/2022	LOA (PD) FMLA/CFRA 12/1-12/23/22
PERRY	SAMANTHA	A	Teacher, Resource, Special Ed.	JAMES W MARSHALL ELEMENTARY	12/1/2022	12/23/2022	LOA (PD) FMLA/CFRA12/1-12/23/22
QUADRO	KAYLA	A	Teacher, K-8	JOHN H. STILL - K-8	12/5/2022	2/10/2023	LOA (PD) 12/5-2/10/23
SANCHEZ	LEANA	A	Teacher, Middle School	SAM BRANNAN MIDDLE SCHOOL	12/3/2022	1/27/2023	LOA (PD) 12/3-1/27/23
SANCHEZ	HEIDII	A	Teacher, Spec Ed	CAROLINE WENZEL ELEMENTARY	11/18/2022	11/28/2022	ADMIN LOA RTN (PD) 11/18/22
SARABA	SUZANNE	A	Teacher, Child Development	EARLY LEARNING & CARE PROGRAMS	11/14/2022	6/30/2023	ADMIN LOA (PD) 11/14/22 -6/30/23
SAUNDERS	MICHELLE	A	Teacher, High School	LUTHER BURBANK HIGH SCHOOL	11/18/2022	1/27/2023	LOA (PD) 11/18-1/27/23
SAUNDERS	MICHELLE	A	Teacher, High School	LUTHER BURBANK HIGH SCHOOL	1/28/2023	4/28/2023	LOA (PD) FMLA/CFRA 1/28-4/28/23
VAN LANINGHAM	RAYMOND	A	Teacher, Spec Ed	SPECIAL EDUCATION DEPARTMENT	9/12/2022	11/30/2022	LOA (PD) 9/12-11/30/22
WENELL	NITAL	A	Teacher, Middle School	FERN BACON MIDDLE SCHOOL	11/19/2022	12/23/2022	EXTEND LOA (PD) FMLA/CFRA 11/19-12/23/22
WOLF	JAIME	A	Teacher, High School	HIRAM W. JOHNSON HIGH SCHOOL	10/10/2022	11/28/2022	AMEND LOA (PD) 10/10-11/28/22
WOLF	JAIME	A	Teacher, High School	HIRAM W. JOHNSON HIGH SCHOOL	11/29/2022	6/30/2023	AMEND LOA (PD) RTN 11/29/22
ZAMUDIO	CHAR	A	Teacher, K-8	LEONARDO da VINCI ELEMENTARY	11/18/2022	6/30/2023	ADMIN LOA (UNPD) 11/18/22
RE-ASSIGN/STATUS CHANGE							
DENNIS	MAYA	B	Counselor, Middle School	KIT CARSON INTL ACADEMY	11/1/2022	6/30/2023	STCHG 11/1/22
HUNT	VANESSA	B	Teacher, Elementary	A. M. WINN - K-8	7/1/2022	6/30/2023	STCHG 7/1/22
NICKEL	KIMBERLY	A	Teacher, Middle School	ALBERT EINSTEIN MIDDLE SCHOOL	11/14/2022	1/13/2023	STATUS CHG TO PERM EFF 09/02/08
POLONSKY	MARLEY	A	Teacher, Spec Ed	CALIFORNIA MIDDLE SCHOOL	11/7/2022	6/30/2023	REA 11/7/22
ROBB	MICHELE	B	Coordinator III, InstTech	CURRICULUM & PROF DEVELOP	10/17/2022	6/30/2023	REA/STCHG 10/17/22
SCHROEDER	VICKY	A	Teacher, K-8	ALICE BIRNEY WALDORF - K-8	9/1/2022	6/30/2023	STCHG 9/1/22
WHITE	CELESTE	B	Principal, Elementary School	JOHN BIDWELL ELEMENTARY	11/8/2022	6/30/2023	REA/STCHG 11/8/22
SEPARATE / RESIGN / RETIRE							
CHEETHAM	KATHERINE	A	Teacher, Elementary	NICHOLAS ELEMENTARY SCHOOL	7/1/2022	10/24/2022	SEP/RESIGN 10/24/22
LYNCH	JONAH	A	Teacher, Resource, Special Ed.	FERN BACON MIDDLE SCHOOL	7/1/2022	11/7/2022	SEP/RESIGN 11/7/22
MC CARTY	CHRISTINA	A	School Psychologist	SPECIAL EDUCATION DEPARTMENT	7/1/2022	12/23/2022	SEP/ RETIRE 12/23/22
SANCHEZ	DAVID	C	Teacher, High School	LUTHER BURBANK HIGH SCHOOL	10/22/2022	12/10/2022	SEP 12/10/22
SJOLIE	KIRSTEN	A	Teacher, Resource, Special Ed.	WILL C. WOOD MIDDLE SCHOOL	7/1/2022	11/18/2022	SEP/RESIGN 11/18/22
TRANSFER							
DOOLITTLE	MOLLY	A	Teacher, Resource, Elementary	CAMELLIA BASIC ELEMENTARY	7/1/2022	8/28/2022	TR 7/1/22

Attachment 2: CLASSIFIED 12/15/2022

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/ REEMPLOY							
ASUNCION	VINCE	B	Board Cert Behavior Analyst	SPECIAL EDUCATION DEPARTMENT	11/7/2022	6/30/2023	EMPLOY PROB 11/7/22
BECK	ALYSSA	B	Spec II Student Support Svcs	STUDENT SUPPORT&HEALTH SRVCS	11/1/2022	6/30/2023	EMPLOY PROB 11/1/22
BROWN	AKEENA	B	Campus Monitor	JOHN F. KENNEDY HIGH SCHOOL	10/27/2022	6/30/2023	EMPLOY PROB 10/27/22
DE CAMP	ABRAHAM	B	Plumber	FACILITIES MAINTENANCE	12/1/2022	6/30/2023	EMPLOY PROB 11/28/22
DEAN	RICHARD	B	Facilities Maint Laborer I	FACILITIES MAINTENANCE	12/5/2022	6/30/2023	EMPLOY PROB 12/5/22
DRISCOLL	DANIELLE	B	Board Of Education Spclst	BOARD OF EDUCATION	11/14/2022	6/30/2023	EMPLOY PROB 11/14/22
FLORES GARCIA	SUSANA	B	Teacher Assistant, Bilingual	WOODBINE ELEMENTARY SCHOOL	11/9/2022	6/30/2023	EMPLOY PROB 11/9/22
FRIAS	CHERILE	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	12/12/2022	6/30/2023	EMPLOY PROB 12/12/22
GALINDO RUBIO	MARLENE	B	Clerk II	CESAR CHAVEZ INTERMEDIATE	11/1/2022	6/30/2023	EMPLOY PROB 11/1/22
GALVAN	JESUS	B	Recruitment & Selection Spclst	HUMAN RESOURCE SERVICES	11/17/2022	6/30/2023	EMPLOY PROB 11/17/22
GARCIA	CHRISTINA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	12/1/2022	6/30/2023	EMPLOY PROB 12/1/22
GOFF	KEVIN	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	12/1/2022	6/30/2023	EMPLOY PROB 12/1/22
HARRISON	TAMARA	B	Health Aide	HEALTH SERVICES	11/14/2022	6/30/2023	EMPLOY PROB 11/14/22
HAWKINS	TRACEY	B	Specialist II, Grounds Maint	FACILITIES MAINTENANCE	11/28/2022	6/30/2023	EMPLOY PROB 11/28/22
HERNANDEZ MARTINEZ	BERNARDETTE	B	Career Information Technician	CAREER & TECHNICAL PREPARATION	11/14/2022	6/30/2023	EMPLOY PROB 11/14/22
HOLMAN	TODD	B	Custodian	O. W. ERLEWINE ELEMENTARY	10/17/2022	6/30/2023	EMPLOY PROB 10/17/22
JENKINS	MATTHEW	B	Bus Driver	TRANSPORTATION SERVICES	11/8/2022	12/1/2022	EMPLOY PROB 11/8/22
JONES	DONNA	B	Office Tchncn II	CAREER & TECHNICAL PREPARATION	11/28/2022	6/30/2023	EMPLOY PROB 11/28/22
KELLER	HANNAH	B	Inst Aid, Spec Ed	SEQUOIA ELEMENTARY SCHOOL	11/7/2022	6/30/2023	EMPLOY PROB 11/7/22
KELLY	CONOR	B	Board Cert Behavior Analyst	SPECIAL EDUCATION DEPARTMENT	11/1/2022	6/30/2023	EMPLOY PROB 11/1/22
MORENO GRANADOS	ERIKA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/28/2022	6/30/2023	EMPLOY PROB 11/28/22
NANBU	JON	B	Security Officer	SECURITY SERVICES	12/5/2022	6/30/2023	EMPLOY PROB 12/5/22
ROBINSON	XAVIER	B	Noon Duty	JOHN H. STILL - K-8	11/8/2022	6/30/2023	EMPLOY PROB 11/8/22
RUIZ ACOSTA	VERONICA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/7/2022	6/30/2023	EMPLOY PROB 11/7/22
SANCHEZ	JACQUELINE	B	Noon Duty	CESAR CHAVEZ INTERMEDIATE	11/3/2022	6/30/2023	EMPLOY PROB 11/3/22
STROBLE	DESIREE	B	Noon Duty	ALICE BIRNEY WALDORF - K-8	11/7/2022	6/30/2023	EMPLOY PROB 11/7/22
THOMAS	CHARLENE	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/14/2022	6/30/2023	EMPLOY PROB 11/14/22
TURNER	SAMANI	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/28/2022	6/30/2023	EMPLOY PROB 11/28/22
VANG	KIA	B	Inst Aid, Spec Ed	MATSUYAMA ELEMENTARY SCHOOL	11/15/2022	6/30/2023	REEMPLOY PROB 11/15/22
VERLOD	BELINDA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/28/2022	6/30/2023	EMPLOY PROB 11/28/22
VU	HOA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/28/2022	6/30/2023	EMPLOY PROB 11/28/22
WARD	STEPHEN	B	Coord II, Research and Data	STRATEGY & CONTINUOUS IMPRVMT	11/15/2022	6/30/2023	EMPLOY PROB 11/15/22
LEAVES							
ARAGON	DAWN	A	Clerk II	JAMES W MARSHALL ELEMENTARY	11/1/2022	1/1/2023	LOA (PD) 11/1-11/23
BEZINSKAYA	ANNA	B	Teacher Assistant, Bilingual	A. M. WINN - K-8	10/31/2022	12/21/2022	LOA (PD) 10/31/22-12/21/22
BEZINSKAYA	ANNA	B	Teacher Assistant, Bilingual	A. M. WINN - K-8	12/22/2022	3/10/2023	LOA (PD) FMLA/CFRA 12/22-3/10/23
DEARY	NANCY	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/1/2022	12/31/2022	EXT LOA (PD) 11/1-12/31/22
HALL	INDIGEO	A	School Plant Ops Mngr I	SUCCESS ACADEMY	7/1/2022	11/1/2022	EXT ADMIN LOA (PD) 7/1/22
HALL	INDIGEO	A	School Plant Ops Mngr I	SUCCESS ACADEMY	11/2/2022	11/2/2022	ADMIN LOA RTN (PD) 11/2/22
MARSHALL	KA'RON	A	Campus Monitor	WEST CAMPUS	9/1/2022	2/28/2023	LOA (PD) 9/1-2/28/22
MILLER	MICHELLE	A	Food Service Lead, School Site	NUTRITION SERVICES DEPARTMENT	11/12/2022	6/30/2023	LOA RTN 11/12/22
MONTILLA PEACHES	YENNARY	A	Child Care Attendant, Chld Dev	EARLY LEARNING & CARE PROGRAMS	11/21/2022	6/30/2023	LOA RTN (UNPD) 11/21/22
MOSS	MELISSA	B	Certified Occup Therapy Asst	SPECIAL EDUCATION DEPARTMENT	8/1/2022	1/26/2023	LOA (UNPD) 1/27/23-7/31/23
MOSS	MELISSA	B	Certified Occup Therapy Asst	SPECIAL EDUCATION DEPARTMENT	1/27/2023	6/30/2023	LOA (UNPD) 1/27/23-7/31/23
PHILLIPS	TARA	A	Nutr Serv Purch and Wrhse Spec	NUTRITION SERVICES DEPARTMENT	12/1/2022	6/30/2023	LOA RTN (PD) 12/1/22
SAGRERO LEDEZMA	BYANCA	B	Office Tchncn II	SPECIAL EDUCATION DEPARTMENT	11/7/2022	12/11/2022	LOA (PD) 11/7-12/11/22
STRONG	GENE	A	Campus Monitor	HIRAM W. JOHNSON HIGH SCHOOL	11/10/2022	12/5/2022	LOA (UNPD) 11/10-12/5/22
SWANSON	BRENDIN	B	Mngr III, Project Manager	FACILITIES SUPPORT SERVICES	12/6/2022	6/30/2023	ADMEN LOA RTN (PD) 9/21-12/6/22
TAYLOR	LAVITA	A	Inst Aid, Spec Ed	LEONARDO da VINCI ELEMENTARY	11/28/2022	6/30/2023	LOA RTN (PD) 11/28/22
WASHINGTON	DON	B	Plumber	FACILITIES MAINTENANCE	9/15/2022	10/18/2022	LOA (PD) 9/15-10/18/22
WASHINGTON	DON	B	Plumber	FACILITIES MAINTENANCE	10/19/2022	6/30/2023	LOA RTN (PD) 10/19/22
RE-ASSIGN/STATUS CHANGE							

NameLast -----	NameFirst -----	JobPerm	JobClass -----	PrimeSite -----	BegDate -----	EndDate -----	Comment -----



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1c

Meeting Date: December 15, 2022

Subject: Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the period of November 1-30, 2022

- 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 attached list of warrants and checks.

Background/Rationale: The detailed list of warrants, checks and electronic transfers issued for the period of November 1-30, 2022 are available for the Board members upon request.

Financial Considerations: Normal business items that reflect payments from district funds.

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

Documents Attached:

- Warrants, Checks and Electronic Transfers for the period of November 1-30, 2022

Estimated Time: N/A

Submitted by: Rose Ramos, Chief Business and Operations Officer

Approved by: Jorge A. Aguilar, Superintendent

Warrants, Checks and Electronic Funds Transfers

November 2022

<u>Account</u>	<u>Document Numbers</u>	<u>Fund</u>	<u>Amount</u>
County Accounts Payable Warrants	97409805 - 97410385	581 items	\$ 12,293,471.93
		General (01)	\$ 8,524,619.98
		Charter (09)	\$ 60,785.78
		Adult Education (11)	\$ 41,917.15
		Child Development (12)	\$ 16,850.00
		Cafeteria (13)	\$ 1,186,305.63
		Building (21)	\$ 1,608,006.67
		Developer Fees (25)	\$ 12,654.48
		Cafeteria Enterprise (61)	\$ 7.13
		Self Insurance (67)	\$ 13,185.39
		Self Ins Dental/Vision (68)	\$ 819,075.68
		Payroll Revolving (76)	\$ 10,064.04
		Alternate Cash Revolving Checks	00002156 - 00002157
General (01)			
Payroll Revolving (76)	\$ 2,866.16		
Payroll and Payroll Vendor Warrants	97883792 - 97884837	1046 items	\$ 5,111,969.40
		General (01)	\$ 1,527,200.68
		Charter (09)	\$ 69,551.12
		Adult Education (11)	\$ 12,138.51
		Child Development (12)	\$ 56,564.00
		Cafeteria (13)	\$ 131,399.36
		Payroll Revolving (76)	\$ 3,315,115.73
Payroll ACHs and Payroll Vendor EFTs	ACH 01480100 - 01485704 EFT 00000113 - 00000114	5606 items	\$ 18,104,144.91
		General (01)	\$ 16,391,101.31
		Charter (09)	\$ 479,941.02
		Adult Education (11)	\$ 193,372.13
		Child Development (12)	\$ 361,778.97
		Cafeteria (13)	\$ 553,015.09
		Building (21)	\$ 41,742.93
		Self Insurance (67)	\$ 15,750.64
		Self Ins Dental/Vision (68)	\$ 7,189.23
		Payroll Revolving (76)	\$ 60,253.59
County Wire Transfers for Benefit, Debt & Tax	9700349785 - 9700349817	33 items	\$ 33,073,273.92
		General (01)	\$ 99,565.17
		Payroll Revolving (76)	\$ 32,973,708.75
Total	7268 items	\$ 68,585,726.32	



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1d

Meeting Date: December 15, 2022

Subject: Approve Donations to the District for the Period of November 1-30, 2022

- 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: Accept the donations to the District for the period of November 1-30, 2022

Background/Rationale: Per Board Policy 3290 Gifts, Grants and Bequests, the Board of Education accepts donations on behalf of the schools and the District. After Board approval, the Board Office will send a letter of recognition to the donors.

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:

- Donations Report for the period of November 1-30, 2022

Estimated Time: N/A

Submitted by: Rose Ramos, Chief Business and Operations Officer

Approved by: Jorge A. Aguilar, Superintendent

B OF A - BANK OF AMERICA

Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BA23-0001061	Posted	(000664) FRONTSTREAM	7549	Check	11/15/22	3326981			BA0000322	Donation, Frontstream, Ck332	224.00
01-0812-0-8690-		- - - -0242-				224.00					

Total for Sacramento City Unified School District 224.00

Fund-Object Recap

01-8690	Donation Board Acknowledgement	224.00
---------	--------------------------------	--------

Fund 01 - General Fund 224.00

Fiscal Year 2023

Total for Sacramento City Unified School District 224.00

* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 11/1/2022, Ending Receipt Date = 11/30/2022, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group =)

ESCAPE ONLINE

BOTW AP - Bank of the West (AP)											
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BW23-0000368	Posted	(000084) ORRICK, HERRINGTON,	7498	Check	11/02/22	3186			BOTW110222	Foundation acct, Orrick, HERRI	22,000.00
01-0812-0-8690-	-	-	-	-	-	0265-					22,000.00
BW23-0000419	Posted	Reading for Education	7499	Check	11/09/22	106786			BOTW110922	Donation, Reading for Ed, Ck'	151.67
01-0812-0-8690-	-	-	-	-	-	0148-					151.67
BW23-0000469	Posted	(0300-2) CROCKER RIVERSIDE E	7557	Check	11/30/22	1738			BOTW113022	Donation, Crocker Riverside F	11,000.00
01-0812-0-8690-	-	-	-	-	-	0300-					11,000.00
Total for Sacramento City Unified School District											33,375.67

Fund-Object Recap		
01-8690	Donation Board Acknowledgement	33,151.67
Fund 01 - General Fund		33,151.67
Total for Sacramento City Unified School District		33,375.67

Org Recap	
Sacramento City Unified School District	
C - Check	224.00

* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 11/1/2022, Ending Receipt Date = 11/30/2022, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group =)

ESCAPE ONLINE

BOTW AP - Bank of the West (AP)											
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount

Org Recap

Sacramento City Unified School District (continued)

C - Check	33,151.67
Report Total	33,375.67

* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 11/1/2022, Ending Receipt Date = 11/30/2022, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group =)

ESCAPE ONLINE



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1e

Meeting Date: December 15, 2022

Subject: Approve C.K. McClatchy High School Gonzaga Debate
Tournament in Spokane, WA from Jan 5-8, 2023

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

Division: Deputy Superintendent

Recommendation: Approve C.K. McClatchy High School Gonzaga Debate
Tournament in Spokane, WA from Jan 5-8, 2023

Background/Rationale: On January 5, six students, the debate coach, and one chaperone will travel by commercial airline to Spokane for 3 nights to participate in The Gonzaga University Debate Tournament.

Financial Considerations: There is no cost to the district. Expenses will be paid by the Sacramento Urban Debate League.

LCAP Goal(s): College preparedness, increasing communication and critical thinking skills.

Documents Attached:

1. Out-of-state field trip documents

Estimated Time of Presentation: N/A

Submitted by: Lisa Allen, Deputy Superintendent
Vanessa Buitrago, Assistant Superintendent

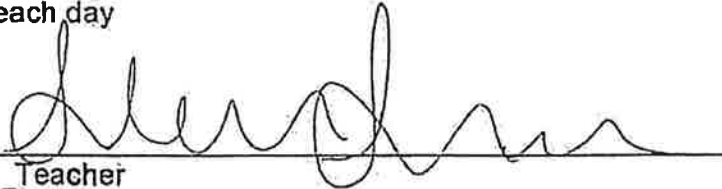
Approved by: Jorge A. Aguilar, Superintendent

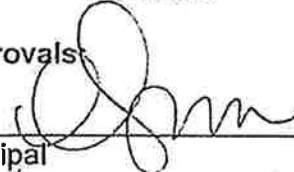
Sacramento City Unified School District
**OUT-OF-STATE OR OUT-OF-COUNTRY
 TRAVEL REQUEST**

School Name C.K. McClatchy High School Date 11 / 08 / 2022
 Teacher's Name Stephen Goldberg Room # D10 Telephone # _____
 Field Trip Destination Gonzaga University Spokane, WA


Reason for travel Debate Tournament. Prepare students for college and career readiness.

List unusual activities, water activities or high risk activities (examples: rafting, snorkeling, rock climbing, skiing, etc.) as a special parent waiver may be required. Submit copy of contract or waiver to Risk Management for review before signing. Attach a detailed itinerary for each day

Signed 
 Teacher

Approval:  11 / 10 / 22
 Principal Date

 12 / 1 / 22
 Risk Management Dept. Date

 11 / 14 / 22
 Segment Administrator Date

 12 / 5 / 22
 Superintendent Date

 / /
 Board Approval Date

Sacramento City Unified School District
FIELD TRIP REQUEST FORM
 (USE A SEPARATE FORM FOR EACH TRIP)

Parent Permission Form is required for each student field trip. See below reference distribution section for details concerning each type of trip.

School Name C.K. McClatchy High School Date 10 / 30 / 2022
 Teacher's Name Stephen Goldberg Room # _____ Telephone # 916-712-0782
 Fax # _____

Field Trip Destination Gonzaga University Spokane, Washington

Local-50 mile radius (bus/walking) Local-50 mile radius (driver led trips) Out-of-Town (Beyond 50 mile radius)
 (forward directly to Field Trip Office)

Overnight Out-of-State/Country Involving Swimming or Wading Unusual Activities

Route Fly from Sacramento to Spokane. see attached flight route

Educational nature of field trip/excursion Debate Tournament

Depart Date 01 / 05 / 23 Time 3:30 am/pm Return Date 01 / 08 / 23 Time 1:20 am/pm

TRANSPORTATION will be provided by: Walking School Bus - contact Transportation Field Trip Office
 Charter Bus Company (certified): Yes No - Check with Field Trip Office
 Private Vehicle/Parent Driver/Faculty Driver - Complete Volunteer Personal Automobile Use Form for each vehicle and driver, must have fingerprint clearance (check with Human Resources for fingerprint clearances)
 Public Transportation Train Commercial Airline Other: shuttles

Funding Source Sacramento Urban Debate League Financial Assistance Available? Yes No

Number of students participating: 6

Adult Chaperones/Drivers: Use additional forms if more than 4 names

1) <u>Elizabeth Fenton</u>	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	2) _____	<input type="checkbox"/> yes <input type="checkbox"/> no
3) _____	<input type="checkbox"/> yes <input type="checkbox"/> no	4) _____	<input type="checkbox"/> yes <input type="checkbox"/> no

Teachers and Staff Attending: Use additional forms if more than 4 names

1) <u>Stephen Goldberg</u>	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	2) _____	<input type="checkbox"/> yes <input type="checkbox"/> no
3) _____	<input type="checkbox"/> yes <input type="checkbox"/> no	4) _____	<input type="checkbox"/> yes <input type="checkbox"/> no

Principal Approval [Signature] Date 11/8/22

Risk Management Approval (Unusual Activities) [Signature] Date 12/1/22

Instructional Assistant Superintendent Approval [Signature] Date 11/14/22

Distribution: Refer to the Field Trip Information Form RSK 106F for the forms and distribution required for each trip:

- Local Trip (school or charter bus); (50-mile radius) - Submit to Principal for approval. Maintain all documents at site and forward a copy to Instructional Assistant Superintendent for approval.
- Local Trip: (50-mile radius; driver led) - Submit driver led trips to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
- Local Trip: (walking, RT, Amtrak); Submit walking trips to Principal for approval then forward to Instructional Assistant Superintendent for approval 2 weeks prior to trip.
- Out-of-Town: (beyond 50-mile radius) - Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
- Overnight Trip: Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
- Trip Involving Swimming or Wading: Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
- Trip Involving Unusual Activities (Water sports or high risk activities such as rafting, snorkeling, rock climbing, skiing, etc.) - Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip. This may require Special Event Liability Insurance.
- Out-of-State/Country: Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip. Must have Superintendent, Board of Education and Risk Management approval prior to trip. Instructional Assistant Superintendent will place field trip item on Board Agenda. Trips not submitted to Segment Administrator 6 weeks prior to trip will be considered automatically rejected by the Board of Education.
- Approved forms will be returned by Instructional Assistant Superintendent. Maintain a copy of all forms at site for 2 years.
- Venue/Destination: Must comply with SCUSD COVID19 Mitigation Guidelines for all trips outside of district facilities.

Reviewed by Site Office Manager: [Signature] (initials)
 Page 1 of 1

TRAVEL REQUEST FORM (ACC-F014)

Sacramento City Unified School District

Request to Attend: <input type="checkbox"/> Conference/Workshop <input type="checkbox"/> Business Meeting	Purpose for Attending: <input type="checkbox"/> Professional Development <input type="checkbox"/> Continued Education Credits Earned	Instructions: This form must be completed and received in Accounts Payable at least 30 days prior to the proposed trip- 60 days if out-of-state. REQ # _____
--	---	--

School/Department C.K. McClatchy High School Date 10/30/2022

Date(s) of Event 01/05/23-01/08/23 Location Gonzaga University Spokane, WA

Event Title (attach brochure) Conway Classic debate tournament

Purpose* For students to participate in debate tournament. It gives students an opportunity to build their public speaking skills and network with other student groups.

* (what value does this activity give students, attendees, staff, department/site or community?)

How does this travel align with the District's strategic plan? prepares students for college and career readiness

How will this activity/event be used and shared? students participating will share their experience with other students in the group

Name of Attendee(s) (attach sheet for additional attendees)	Position	Substitute (Y/N)*	No. of Days Required	Budget Code (for substitute)
Stephen Goldberg	teacher	No	0	
Elizabeth Penton	parent chaperone	No	0	
		No		
		No		
		No		

****IF A SUBSTITUTE IS NEEDED, SEND A COPY OF THIS FORM TO PERSONNEL, BOX 770**

Additional Attendees Attached

Approvals:

Principal/Department Head Signature & Print Name _____

11/8/22
Date

Cabinet Level or Designee Signature _____

11/15/22
Date

Chief Business Officer Signature _____

12.1.22
Date

Superintendent or Designee Signature _____

12/5/22
Date

District cost for all attendees (estimate)

Registration Fee *** \$ 0

Meals included? B L D

Lodging	\$0
Transportation	\$0
Meals	\$0
Other	\$0
TOTAL	\$0

Categorical Budget Code(s): No cost \$ _____
 General Fund/Unrestricted \$ _____

***If any meals are included in the cost of registration, how many of each: Breakfast _____ Lunch _____ Dinner _____

Prepayment Requested: All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check

Requisition #	Dollar Amount
Registration Fee	_____
Hotel	_____
Airfare ****	_____
Car Rental ****	_____

**** If airfare or car rental is requested, send a copy of this form to Purchasing, Box 830



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item No.: 11.1f

Meeting Date: December 15, 2022

Subject: Approve Recommendations for Measure H Citizens' Bond Oversight Committee Membership

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

Department: Facilities Support Services

Recommendation: Approve these individuals as Citizens' Bond Oversight Committee Members for Measure H:

- Amber Verdugo
- Andrea McPhee
- Andrew Marks
- Arthur Aleman
- Brian Hill
- Charlotte Yates
- Christian Burkin
- Christine Casey
- David Mack
- David O'Tool
- Gabriel Tiffany
- Ian Davis
- James Miller
- Julia Gahagan
- Kae Saepanh
- Manuel Jimenez
- Maria Degelos
- Nicole Elton
- Nija Fountano
- Robert Herrell

Background/Rationale: During the March 2020 election, Sacramento City USD voters approved Measure H, the District's \$750 million bond proposal, to provide safe, environmentally adaptable, modern schools and playfields through an equitable framework. After a bond measure is approved by voters, the SCUSD Board of Education is legally required to appoint a Citizens' Bond Oversight Committee (CBOC). The statutes governing the CBOC are set forth in Education Code Sections 15278, 15280, and 15282. The District sold its first set of Measure H bonds earlier this year and is now in the need of finalizing the creation of the corresponding CBOC.

The purpose of a CBOC is derived from the provisions of Proposition 39 that specify the need to ensure accountability by informing the public concerning the expenditure of bond revenues. The CBOC reviews the expenditures of bond funds ensuring that they are only spent for the construction, modernization or replacement of school facilities in accordance with the bond language. The CBOC meets four times a year and works with district staff to coordinate the agenda. During those meetings, the committee will receive reports from staff on the status of bond projects and expenditures and may tour facilities. District staff will also arrange for CBOC training as needed. Annually, a financial audit and a performance audit will be presented for the committee's review. The CBOC is also responsible for a year-end report to the Board of Education.

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:

Redacted BOE Recommendations-Revised

Estimated Time of Presentation: NA

Submitted by: Rose Ramos, Chief Business and Operations Officer
Nathaniel Browning, Director of Facilities

Approved by: Jorge A. Aguilar, Superintendent



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:
Amber Kristine Verdugo
(First) (Middle) (Last)

ADDRESS: [Redacted] e, SACRAMENTO
(Residence)

TELEPHONE: [Redacted]
(Cell or Residence)

same
(Mailing -- if different)

Length of residency in the City of Sacramento: 17 Years

EMPLOYER: (Name) [Redacted]
[Redacted] Sacramento Grading Assistant
(Address) (Occupation)

ELIGIBILITY: (Please check the appropriate box that applies to your application)

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization - Name of organization: _____

Member active in a bona-fide taxpayers' association - Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: A M Winn

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council School: _____

Member active in a labor organization - Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:
Name: [Redacted] Position: [Redacted] Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
_____	_____	_____	_____
_____	_____	_____	_____

EDUCATION:

School	Course of Study	Graduation Date/Degree
<u>CSUS</u>	<u>History</u>	<u>05/20/20-BA</u>
<u>SCC</u>	<u>Social Sciences</u>	<u>05/17/17-AA</u>
<u>SCC</u>	<u>History</u>	<u>05/16/18-AA</u>

Additional Pertinent Courses or Training:

PASS graduate

Other Pertinent Skills Experience or Interests:

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

The schools in our district are due for a radical overhaul to meet the needs of students while also addressing the looming climate crisis.

The Bond oversight committee should focus on improving schools while also reducing our carbon footprint.

2. What contributions would you bring to the Bond Oversight Committee?

I have dedicated my life to environmental awareness and issues of equity. I am well aware that students in low income schools lack the resources that are necessary for learning skills that will aid them in the modern workplace. I will work to ensure that we meet the needs of all students while reducing our climate impact.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

4. Additional information (optional):

I am a passionate advocate for students and the environment and will bring that passion to bear in ensuring these funds are employed to the fullest advantage.

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Amber Verdugo

(Print Name)

(Signature)


PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION

NAME		
ANDREA		MCPHEE
(First)	(Middle)	(Last)
ADDRESS		TELEPHONE
[REDACTED] RCLE		
(Residence)		(Cell or Residence)
(Mailing – if different)		
Length of residency in the City of Sacramento: <u>30</u> Years		
EMPLOYER (Name) [REDACTED]		
[REDACTED]		TRANSPORTATION ENGINEER
(Address)		(Occupation)
ELIGIBILITY: (Please check the appropriate box that applies to your application)		
<input type="checkbox"/>	Member active in the local business community - Name of business: _____	
<input type="checkbox"/>	Member active in a senior citizens' organization – Name of organization: _____	
<input type="checkbox"/>	Member active in a bona-fide taxpayers' association – Name of association: _____	
<input checked="" type="checkbox"/>	Member who is a parent/guardian of a child enrolled in the District - School: <u>Didion</u>	
<input type="checkbox"/>	Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council School: _____	
<input type="checkbox"/>	Member of the community at large	
Confirmation of above eligibility membership can be verified by contacting:		
Name: [REDACTED]	Position: [REDACTED]	Phone: [REDACTED]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES

Organization	From: (Date)	To: (Date)	Position Held
	<u>10/07/05</u>	<u>present</u>	<u>TRANSPORTATION ENGINEER</u>

EDUCATION:

School	Course of Study	Graduation Date/ Degree
<u>CALIFORNIA STATE UNIVERSITY</u>	<u></u>	<u>2004, CIVIL ENGINEER</u>

Additional Pertinent Courses or Training:

Other Pertinent Skills Experience or Interests:

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

Objective: ensure approved funding for measure H is appropriately distributed to improve local schools by building safe and environmentally friendly classrooms.

Goal: improve aging SCUSD classroom infrastructure

2. What contributions would you bring to the Bond Oversight Committee?

Organize/participate in meetings/take notes, and other activities as required. Review spending and report findings.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

Over a decade of professional experience in the field of construction.

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Andrea McPhee

(Print Name)

Andrea McPhee

(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:
Andrew (A.R.) Ryan Marks
(First) (Middle) (Last)

ADDRESS: [Redacted] SACRAMENTO
(Residence)

TELEPHONE: [Redacted]
(Cell or Residence)

(Mailing - If different)

Length of residency in the City of Sacramento: 2 Years


EMPLOYER: (Name) [Redacted]
[Redacted] sacramento Office Manager
(Address) (Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

- Member active in the local business community - Name of business: _____
- Member active in a senior citizens' organization - Name of organization: _____
- Member active in a bona-fide taxpayers' association - Name of association: _____
- Member who is a parent/guardian of a child enrolled in the District- School: Sutterville Elementary
- Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council School: _____
- Member active in a labor organization - Name of Organization: _____
- Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:
Name: [Redacted] Position: [Redacted] Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
	2021	Present	Office/project manager
_____	_____	_____	_____
_____	_____	_____	_____

EDUCATION:

School	Course of Study	Graduation Date/Degree
UC Berkeley	Architecture	02' BA Architecture
_____	_____	_____
_____	_____	_____

Additional Pertinent Courses or Training:

Emergency First Responder/Fire Suppression/Rescue training
San Francisco Fire Department (2014-2020)

Other Pertinent Skills Experience or Interests:

I have organizational skills managing people, budgets, timelines
contracts, jurisdictions (local and non) to find amicable solutions

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

To work alongside City and District Officials, as well as fellow committee

members to improve and uphold the quality and safety of our Cities educational experience for Kids, parents, and employees of SCUSD

2. What contributions would you bring to the Bond Oversight Committee?

An objective and through open dialogue amongst all stakeholders to find solutions to improve our school system.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

I am a parent of one kid, with another right behind within the SCUSD.

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

A.R. Marks

(Print Name)



(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Arthur

Flores

Aleman

(First)

(Middle)

(Last)

ADDRESS:

[Redacted]

TELEPHONE:

[Redacted]

(Residence)

(Cell or Residence)

(Mailing -- if different)

Length of residency in the City of Sacramento: 20 yrs. Years

EMPLOYER: (Name) Retire/Military/Carpenters Union

(Address)

(Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

Member active in the local business community - Name of business: Simple Tax

Member active in a senior citizens' organization - Name of organization: _____

Member active in a bona-fide taxpayers' association - Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: _____

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: New Joseph Bonnheim Community Charter

Member active in a labor organization - Name of Organization: _____

Member active in a community-based organization - Name of Organization: UFW Post 67

Confirmation of above eligibility membership can be verified by contacting:

Name: [Redacted]

Position: [Redacted]

Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
Carpenters Union	1977-2009		Carpenter/Union Organizer

EDUCATION:

School	Course of Study	Graduation Date/Degree
Carpenters Apprenticeship	Construction	Nov. 1981

Additional Pertinent Courses or Training:

Substance Abuse Training

Other Pertinent Skills Experience or Interests:

Public Education Advocate

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

To see that taxpayers tax dollars are ensure and use for the opropriate reasons discribe.

2. What contributions would you bring to the Bond Oversight Committee?

My experience as a self employed construction contractor, my understanding of the educational system.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

Member of UFW veterans group We advocate to congress the needs for veterans.

Member (stg. at arms post) of the California Mexican American Veterans Memorial,

To raise public funds for the beautification of the "El Soldado Monument"

4. Additional information (optional):

One of the Founding members of the New Joseph Bonnheim Community Charter elementary school

On May 2022, I was voted back on the School Steering Committee, by the parents, parents seek quality education.

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Arthur F Aleman

(Print Name)

(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Brian

Curtis

Hill

(First)

(Middle)

(Last)

ADDRESS:

██████████ Sacramento, 95818

(Residence)

TELEPHONE:

██████████

(Cell or Residence)

(Mailing – if different)

Length of residency in the City of Sacramento: 8 Years

n/a Retired

EMPLOYER: (Name)

(Address)

(Occupation)

ELIGIBILITY: (Please check the appropriate box that applies to your application)

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization – Name of organization: _____

Member active in a bona-fide taxpayers' association – Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: _____

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____

Member active in a labor organization – Name of Organization: _____

Bret Harte Garden Council

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name: ██████████

Position: ██████████

Phone: ██████████

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held <small>Division CFO, Director Internal Audit</small>
[REDACTED]	Apr 1981	Sep, 2013	
Consultant	Apr 2014	Dec 2017	Principal/Owner

EDUCATION:

School	Course of Study	Graduation Date/Degree
Occidental College	Economics	AB, 1980
Vanderbilt University	Business Administration	MBA, 2013

Additional Pertinent Courses or Training:

Other Pertinent Skills Experience or Interests:

I have been engaged as a volunteer for the past 6 years in the Bret Harte Elementary School Garden Council. We have established a garden curriculum,

provided maintenance and improvements to the garden, and fundraised throughout the community

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?
Provide non-partisan oversight to SCUSD bond and construction activities.

Ensuring that taxpayer funds are spent in an appropriate manner.

2. What contributions would you bring to the Bond Oversight Committee?

I have an extensive background in the financial management of large public facing organizations,
including financial controls, accounting processes, contract oversight and audit functions

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

My Bret Harte Garden Council efforts have established a robust garden program, providing both in class
and in the garden activities guided by CA Standards of Learning. I have interacted with a variety of
school and community organizations to accomplish this, while always focusing on improved student outcomes


4. Additional information (optional):

I have also served on the Measure Q and R CBOC for the past four years

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Brian C. Hill

(Print Name)

 7/31/22

(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Charlotte

Yates

(First)

(Middle)

(Last)

ADDRESS:

[Redacted] ento, CA 95819

(Residence)

TELEPHONE:

[Redacted]

(Cell or Residence)

(Mailing - if different)

Length of residency in the City of Sacramento: 17 Years

EMPLOYER: (Name)

[Redacted]

[Redacted] 5819 Finance Budget Analyst

(Address)

(Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization - Name of organization: _____

Member active in a bona-fide taxpayers' association - Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: Caleb Greenwood

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____

Member active in a labor organization - Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name:

[Redacted]

Position:

[Redacted]

Phone:

[Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
CSUS, ABA	4/2022	Present	Finance Budget Analyst
CSUS, AA	2/2016	4/2022	Budget & Personnel Analyst

EDUCATION:

School	Course of Study	Graduation Date/Degree
_____	_____	_____
_____	_____	_____
_____	_____	_____

Additional Pertinent Courses or Training:

Other Pertinent Skills Experience or Interests:

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?
Oversight and fiscal accountability for the Measure H Bond

2. What contributions would you bring to the Bond Oversight Committee?

Policy interpretation; fiscal research, excel expertise

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

CSUS ABA- Interpret policy, train on how to properly use and allocate funding

CSUS AA- Projected, managed and oversaw multi million dollar budget, both state and non state funded money

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Charlotte Yates

(Print Name)

Charlotte Yates

(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Christian

Scott

Burkin

(First)

(Middle)

(Last)

ADDRESS:

[Redacted] Sacramento 95831

TELEPHONE:

[Redacted]

(Residence)

(Cell or Residence)

(Mailing - If different)

Length of residency in the City of Sacramento: 2.5 Years

EMPLOYER: (Name)

[Redacted]

[Redacted] mento

Chief Consultant

(Address)

(Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization - Name of organization: _____

Member active in a bona-fide taxpayers' association - Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: Crocker Riverside

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____

Member of the community at large

Confirmation of above eligibility membership can be verified by contacting:

Name: [Redacted] Position: [Redacted] Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
_____	_____	_____	_____
_____	_____	_____	_____

EDUCATION:

School	Course of Study	Graduation Date/Degree
<u>U.C. Davis</u>	<u>Political Science</u>	<u>2005, AB</u>
<u>Northwestern University</u>	<u>Journalism</u>	<u>2006, MS</u>
_____	_____	_____

Additional Pertinent Courses or Training:

Other Pertinent Skills Experience or Interests:

I have been a junior non-commissioned officer in the U.S. Army, in intelligence; a newspaper journalist and have extensive state policy and budget oversight experience.

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?
Represent the public and the interests of students in oversight and review of bond expenditures, communicating the same to the public.

2. What contributions would you bring to the Bond Oversight Committee?

I have diverse experiences serving the public in a variety of roles in communication, oversight, public hearing, and operations, and a strong sense of personal responsibility to intellectual rigor and the public good.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

My oldest son is a Crocker Riverside Elementary student, soon to enter the second grade, and my youngest is a prospective kindergartener. I have been involved, though not in PTO or site council.

4. Additional information (optional):

My state policy background gives me a deep background in skills and experiences that would be of value to the committee and the public it serves.

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Christian Burkin

(Print Name)



(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:
Christine Elizabeth Casey
(First) (Middle) (Last)

ADDRESS: [Redacted] **TELEPHONE:** [Redacted]
(Residence) (Cell or Residence)

(Mailing – if different)

Length of residency in the City of Sacramento: 8 Years

EMPLOYER: (Name) [Redacted]
[Redacted] Committee Consultant
(Address) (Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization – Name of organization: _____

Member active in a bona-fide taxpayers' association – Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: David Lubin

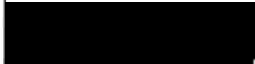
Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: Washington Elementary

Member active in a labor organization – Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:
Name: [Redacted] Position: [Redacted] Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
	<u>10-15-2015</u>	<u>04-07-2017</u>	<u>Budget Analyst</u>

EDUCATION:

School	Course of Study	Graduation Date/Degree
<u>University of Rochester</u>	<u>Biology</u>	<u>9-2011/Ph.D.</u>
<u>SUNY Brockport</u>	<u>Biological Sciences</u>	<u>5-2006/M.S.</u>
<u>SUNY Brockport</u>	<u>Biological Sciences</u>	<u>5-2004/B.S.</u>

Additional Pertinent Courses or Training:

Other Pertinent Skills Experience or Interests:

Former member of the City and County Bicycle Advisory Committee
Experienced in reviewing legislation and government documents

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

To inform the public concerning the expenditure of bond revenues

To actively review and report on the proper expenditure of taxpayers' money for school construction

2. What contributions would you bring to the Bond Oversight Committee?

Thorough review of annual, independent performance audit

Thorough analysis of spending to ensure compliance with the bond measure and other existing laws

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

I am a parent of a child enrolled in the district.

I am a parent of a child enrolled in the district and I am active in the parent organization.

4. Additional information (optional):

My daughter was enrolled at Washington Elementary for Early Kinder.

Next year she'll attend David Lubin. I don't have the contact info for David Lubin.

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Christine Casey

(Print Name)

Christine Casey Digitally signed by Christine Casey
Date: 2022.06.23 13:30:08 -07'00'

(Signature)

**PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU**



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION

NAME:

David

O'Neal

Mack

(First)

(Middle)

(Last)

ADDRESS:

TELEPHONE:

[Redacted]

[Redacted]

(Residence)

(Cell or Residence)

Sacramento, CA

[Redacted]

(Mailing - if different)

Length of residency in the City of Sacramento: 15 Years

EMPLOYER: (Name)

[Redacted]

[Redacted]

CA 95821

Acct. Mgr.

(Address)

(Occupation)

ELIGIBILITY: (Please check the appropriate box that applies to your application)

State

Govt. Agencies

Member active in the local business community - Name of business:

Member active in a senior citizens' organization - Name of organization:

Member active in a bona-fide taxpayers' association - Name of association:

Member who is a parent/guardian of a child enrolled in the District- School:

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council School:

Member of the community at large

Confirmation of above eligibility membership can be verified by contacting:

Name:

[Redacted]

Position:

Retired

Phone:

[Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
Smart Connect Technologies Inc	5/1/2008	11/2/2013	CEO
Sol Aureus College Preparatory	6/1/2017	Present	Board President

EDUCATION:

School	Course of Study	Graduation Date/Degree
Tuskegee Univ.	Computer Science	July 1987/B.S.
_____	_____	_____
_____	_____	_____

Additional Pertinent Courses or Training:

400+ hours management leadership training

Other Pertinent Skills Experience or Interests:

10 years of providing governance and oversight to Title I charter school with \$5.3 mm budget. 5 of those years in an executive leadership role.

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

To provide the proper governance of appropriating the Bond proceeds to enrich the learning experience of every student in the SCUSD.

2. What contributions would you bring to the Bond Oversight Committee?

My 30+ years of experience in technical and business consulting, as well as business experience in running a Sub Chapter S Corp.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

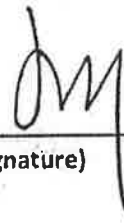
I've run a technical company as a CEO. As a Board Chairman of a Title I Charter School, I assist in decisions that enhance the lives of the students of the school.

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

David O. Mack

(Print Name)



(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:
Dave Joseph O'Toole
(First) (Middle) (Last)

ADDRESS: [Redacted] Sacramento, CA 95822
(Residence)
TELEPHONE: [Redacted]
(Cell or Residence)

(Mailing – if different)
Length of residency in the City of Sacramento: 21 Years

EMPLOYER: (Name) [Redacted]
[Redacted] Chief Financial Officer
(Address) (Occupation)

- ELIGIBILITY:** (Please check the appropriate box that applies to your application)
- Member active in the local business community - Name of business: _____
 - Member active in a senior citizens' organization – Name of organization: _____
 - Member active in a bona-fide taxpayers' association – Name of association: _____
 - Member who is a parent/guardian of a child enrolled in the District- School: West Campus High
 - Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____
 - Member active in a labor organization – Name of Organization: _____
 - Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:
Name: [Redacted] Position: [Redacted] Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
[REDACTED]	August 2021	Present	Chief Financial Officer
[REDACTED]	October 2019	August 2021	Chief Operating Officer

EDUCATION:

School	Course of Study	Graduation Date/Degree
Georgetown University	Public Policy	May 2001, MPP
Boston College	Philosophy, History	May 1994, BA

Additional Pertinent Courses or Training:

21 years of professional public finance experience overseeing state and local budgets, accounting, and treasury functions.

Past member of the SCUSD Bond Oversight Committee overseeing measures I, Q, and R.

Other Pertinent Skills Experience or Interests:

While I am not currently active in a community-based organization, I am past president of the River Park Neighborhood Association and Land Park Community Association, and past executive board member of the South Land Park Neighborhood Association.

Current County-appointed member of the Sacramento County Treasury Oversight Committee, and member and chapter officer for the California Society of Municipal Finance Officers.

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

Based on my prior experience as a BOC member, I believe the objective and goals of the BOC are to ensure appropriate expenditure of bond proceeds, consistent with the direction provided in the original statutes.

Additionally, the BOC is responsible for reviewing financial reports, including the annual audit, to identify discrepancies and successes worthy of the Board's attention.

2. What contributions would you bring to the Bond Oversight Committee?

As a parent of four SCUSD children at three schools, past member and leader of community-based organizations,

past SCUSD BOC member, and public finance professional, I believe I would bring a breadth and depth of experience to support staff and fellow board members in ensuring appropriate expenditures and reporting.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

I am a parent of four children in the SCUSD school system. My eldest two are at West Campus, and I have a seventh grader at Genevieve Didion and a fourth grader at Leonardo Da Vinci School.

4. Additional information (optional):

Thank you for considering my application for reappointment to a SCUSD BOC position.

I look forward to your consideration for the opportunity to ensuring that the public trust is well kept and remains intact throughout the life of the bonds.

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Dave O'Toole

(Print Name)



(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Gabriel

J

Tiffany

(First)

(Middle)

(Last)

ADDRESS:

TELEPHONE:

[Redacted] SACRAMENTO

[Redacted]

(Residence)

(Cell or Residence)

(Mailing - if different)

Length of residency in the City of Sacramento: 24 Years

EMPLOYER: (Name)

[Redacted]

[Redacted] Sacramento, CA 95814

Chief Deputy Director, [Redacted]

(Address)

(Occupation)

ELIGIBILITY: (Please check the appropriate box that applies to your application)

- Member active in the local business community - Name of business: _____
- Member active in a senior citizens' organization - Name of organization: _____
- Member active in a bona-fide taxpayers' association - Name of association: _____
- Member who is a parent/guardian of a child enrolled in the District- School: West Campus HS
- Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____
- Member of the community at large

Confirmation of above eligibility membership can be verified by contacting:

Name:

[Redacted]

Position:

[Redacted]

Phone:

[Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
[REDACTED]	6/1996	12/1999	Consultant/Analyst
[REDACTED]	6/2019	5/2021	Chief Financial Officer

EDUCATION:

School	Course of Study	Graduation Date/Degree
UC Davis	Economics	May 1995/B.S.
Univ. of Texas	Public Affairs	May 2005/MPA

Additional Pertinent Courses or Training:

Economics, statistics, public policy, political science,
accounting

Other Pertinent Skills Experience or Interests:

Public administration, public finance, fiscal
impact analysis, budget management

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

The objective of the Bond Oversight Committee should be to ensure that expenditure of general obligation

bond funds are made in the most efficient manner, maximizing benefits and opportunities that can be

delivered to students of the school district.

2. What contributions would you bring to the Bond Oversight Committee?

With two decades in public administration and fiscal management, I bring a critical eye to expenditure of public funds. I have managed large state agency budgets of over several hundred million dollars per year, with the goal of efficient and responsible stewardship of taxpayer funds.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

I have experience in school facility planning, public administration and budget

management that make me a very qualified candidate to participate as a member of the Sacramento School District's Bond Oversight Committee.

4. Additional information (optional):


I have lived in Sacramento for more than 20 years, with a student in the district since 2011. Working in various levels of government, with concentrations in finance,

I can make important contributions to the committee's important work.

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Gabriel Tiffany

(Print Name)



(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Ian

Christopher

Davis

(First)

(Middle)

(Last)

ADDRESS:

[Redacted] into CA, 95817

(Residence)

TELEPHONE:

[Redacted]

(Cell or Residence)

(Mailing – If different)

Length of residency in the City of Sacramento: 10 Years

EMPLOYER: (Name)

[Redacted]

(Address)

[Redacted]

[Redacted]

IT Specialist I

(Occupation)

ELIGIBILITY: (Please check the appropriate box that applies to your application)

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization – Name of organization: _____

Member active in a bona-fide taxpayers' association – Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: David Lubin ES

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____

Member active in a labor organization – Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name:

[Redacted]

Position:

[Redacted]

Phone:

[Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
[REDACTED]	<u>5/1/2014</u>	<u>5/31/2020</u>	<u>Associate Government Program Analyst</u>
[REDACTED]	<u>7/1/2013</u>	<u>4/30/2014</u>	<u>Staff Services Analyst</u>

EDUCATION:

School	Course of Study	Graduation Date/Degree
<u>California State University, Sacramento</u>	<u>History</u>	<u>May 2008</u>
_____	_____	_____
_____	_____	_____

Additional Pertinent Courses or Training:

Completed courses in SQL, Power BI, Excel Power Pivot

Other Pertinent Skills Experience or Interests:

I have years of experience reviewing School facility leases, grants, and appraisals.

I worked directly with the Department of Finance to project program funding needs and provided comprehensive reports during the State's January Budget Proposal and May Revise.

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

Provide transparency trust to the community by ensuring the public's tax dollars are well spent

Conduct open meetings and issue both regular and annual reports of the Board's activities and findings

2. What contributions would you bring to the Bond Oversight Committee?

Experience drafting financial reports for Federal and State grants used to fund California School Facilities

Experience analyzing regulations and ensuring grant recipients adhere to regulatory requirements

Data Analyst - Experienced user of Power BI, Tableau, Excel's Power Pivot, and SQL

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

I am the parent of two children one of which is currently attending David Lubin Elementary School.

The other child will start Kindergarten at David Lubin ES during the 2022 school year.

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Ian Davis

(Print Name)



(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

James

Francis Carlisle

Miller

(First)

(Middle)

(Last)

ADDRESS:

[Redacted], 95818

(Residence)

TELEPHONE:

[Redacted]

(Cell or Residence)

(Mailing – if different)

Length of residency in the City of Sacramento: 22 Years

EMPLOYER: (Name)

[Redacted]

[Redacted] Sacramento

(Address)

Research Data Manager

(Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization – Name of organization: _____

Member active in a bona-fide taxpayers' association – Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: Washington Elem.

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____

Member active in a labor organization – Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name:

[Redacted]

Position:

[Redacted]

Phone:

[Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
[REDACTED]	7/1/21	current	Research Data Mgr
[REDACTED]	10/15/18	6/30/21	Operations Project Mgr

EDUCATION:

School	Course of Study	Graduation Date/Degree
Amer. River College	Geographic Info. Systems	2008, AS
U.C. Davis	Int'l Relations	1992, BA

Additional Pertinent Courses or Training:

CSUS adjunct lecturer, Spring 2022

Other Pertinent Skills Experience or Interests:

Proficient in Python programming language; M.S. Excel; various database management systems; GIS desktop and web-based platforms

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

The bond oversight committee should provide independent review of the district's plans to spend bond revenue, and give informed feedback.

[REDACTED]

2. What contributions would you bring to the Bond Oversight Committee?

I am familiar with school borrowing proposals, and I also have the technical background to

understand reports (written and oral) and conduct my own analyses. I want to help ensure

that SCUSD bond revenue is being spent wisely to benefit current and future SCUSD students.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

My daughters are in 4th and 1st grade, respectively, at Washington Elementary

School in midtown Sacramento. Our family regularly attends school functions

and we consider ourselves active members of the Locomotive community.

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

James Miller

(Print Name)



(Signature)

7/11/2022

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Julia

Alison

Gahagan

(First)

(Middle)

(Last)

ADDRESS:

[Redacted] Sacramento, CA 95819

(Residence)

TELEPHONE:

[Redacted]

(Cell or Residence)

(Mailing - if different)

Length of residency in the City of Sacramento: 37 Years

EMPLOYER: (Name)

[Redacted] Research Attorney - Civil Manager

(Address)

(Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization - Name of organization: _____

Member active in a bona-fide taxpayers' association - Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: Phoebe Hearst student

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council School: _____

Member active in a labor organization - Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name:

Position:

Phone:

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
_____	_____	_____	_____
_____	_____	_____	_____

EDUCATION:

School	Course of Study	Graduation Date/Degree
CSUS	Communications	2005, B.A.
UC Davis School of Law	Law	2008, J.D.
_____	_____	_____

Additional Pertinent Courses or Training:

Continuing education courses over my legal career.

Other Pertinent Skills Experience or Interests:

Significant experience in statutory interpretation and determining whether certain actions are in compliance with the statute.

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

The oversight committee must review all spending related to the bonds and determine whether the spending is authorized by the terms of the bonds and the law.

2. What contributions would you bring to the Bond Oversight Committee?

For the past 8 years I have handled cases involving statutory interpretation and regulatory interpretation for the Sacramento Superior Court. My role requires me to remain neutral and determine the correct legal analysis, rather than advocating for one side or the other. In so doing, I also draft extensive written orders and rulings.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

My son has been a student at Phoebe Hearst elementary since 2019, and my younger son will be a kindergartener at Phoebe Hearst starting Fall of 2022.

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Julia Gahagan

(Print Name)

Julia Gahagan

Digitally signed by Julia Gahagan
DN: cn=Julia Gahagan, o=oo,
email=JuliaAGahagan@yahoo.com, c=US
Date: 2022.06.08 11:24:50 -07'00'

(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION

NAME:

Kae (First) F. (Middle) Saephanh (Last)

ADDRESS:

[Redacted]

(Residence)

TELEPHONE:

916-[Redacted]

(Cell or Residence)

Sacramento, CA 95818

(Mailing - if different)

Length of residency in the City of Sacramento: 15 Years

EMPLOYER: (Name)

[Redacted]

[Redacted]

(Address)

17 Appeal Analyst

(Occupation)

ELIGIBILITY: (Please check the appropriate box that applies to your application)

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization - Name of organization: _____

Member active in a bona-fide taxpayers' association - Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: Pony Express Elementary

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council School: _____

Member active in a labor organization - Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name: [Redacted] Position: [Redacted] Phone: 91 [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
[REDACTED]	July 2011 - March 2019		Government Analyst
[REDACTED]	March 2019	present	Appeal Analyst

EDUCATION:

School	Course of Study	Graduation Date/Degree
UC DAVIS	Community + Regional Development	12/14/07, Bachelors of Science

Additional Pertinent Courses or Training:

Hazard Mitigation Proposals for [REDACTED]; Uniform Administrative Requirements for Federal Grants; Monitoring Grants and Cooperative Agreements; Federal Procurement Requirements

Other Pertinent Skills Experience or Interests:

10+ years in government administration as an analyst in housing development, public pensions, and emergency management and disaster recovery.

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

To hold SCUSD accountable when making decisions on how funds to improve our schools are dispersed, managed and in the decision making process.

2. What contributions would you bring to the Bond Oversight Committee?

I have an analytical background and policy experience in both the State and Federal government sector.

I am also a parent of a student so I have an interest in making sure funding will improve our student's experience.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

I am a parent of a soon-to-be 5th grader at Pony Express Elementary. My child has been enrolled in SCUSD since kindergarten.

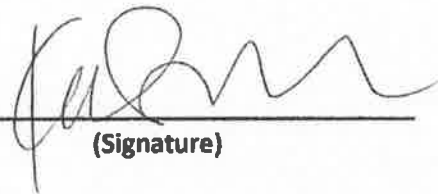
4. Additional information (optional):

I was selected as the parent representative for the LCAP committee for the 2018-2019 year

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Kae Saephanh

(Print Name)



(Signature)

**PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU**



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Manuel

Jimenez

(First)

(Middle)

(Last)

ADDRESS:

TELEPHONE:

[Redacted] Sacramento 95820

[Redacted]

(Residence)

(Cell or Residence)

(Mailing – if different)

Length of residency in the City of Sacramento: 6 Years

EMPLOYER: (Name) [Redacted]

Construction

(Address)

(Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization – Name of organization: _____

Member active in a bona-fide taxpayers' association – Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: yes

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____

Member active in a labor organization – Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name: [Redacted]

Position: [Redacted]

or

Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
[REDACTED]	2018	2022	PM/Estimator
[REDACTED]	2016	2018	PM

EDUCATION:

School	Course of Study	Graduation Date/Degree
Middlebury College	Physics	1995

Additional Pertinent Courses or Training:

In Construction 35 years

Other Pertinent Skills Experience or Interests:

Currently grid scale solar estimator

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

Evaluate and guide facility projects and planning to create and assist in program development

2. What contributions would you bring to the Bond Oversight Committee?

Construction experience. Viewpoint of how facilities creates space for programs rather than just facilities.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

Project manager for 2 construction companies that do public school construction for SCUSD and other local districts.

Worked as PM and also estimator on \$1M to \$50M projects

4. Additional information (optional):

I'd like to help make SCUSD be the best it can. Sacramento deserves a great school district and we all

need to help make it so.

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Manuel Jimenez

(Print Name)



(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Marie

Kathleen

Degelos

(First)

(Middle)

(Last)

ADDRESS:

TELEPHONE:

[Redacted], CA 95819

(Residence)

(Cell or Residence)

(Mailing – if different)

Length of residency in the City of Sacramento: 19 Years

EMPLOYER: (Name) [Redacted]

40

CFO

(Address)

(Occupation)

ELIGIBILITY: (Please check the appropriate box that applies to your application)

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization – Name of organization: _____

Member active in a bona-fide taxpayers' association – Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: Theodore Judah

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council School: _____

Member active in a labor organization – Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name: [Redacted] Position: [Redacted] Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
[REDACTED]	<u>Jan 2014</u>	<u>Current</u>	<u>CFO</u>
[REDACTED]	<u>Dec 2019</u>	<u>Current</u>	<u>CFO</u>

EDUCATION:

School	Course of Study	Graduation Date/Degree
<u>CSUS</u>	<u>Accounting & Int'l Finance</u>	<u>Dec 2009 / BS</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

Additional Pertinent Courses or Training:

Current CPA License

Other Pertinent Skills Experience or Interests:

I started my career in public accounting and audited the state legislature for multiple years.

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

To ensure that bond funds are spent on approved projects in an
efficient manner that improve the lives of the people the projects are meant to assist.

2. What contributions would you bring to the Bond Oversight Committee?

I have a keen eye for cost appropriateness thanks to my experience in audit, including in governmental and not for profit arenas. I also have a vested interest in the projects as I have a child who will be enrolling in SCUSD in Fall 2022.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

I am responsible for all financial reporting functions of my organizations as well as budgeting and forecasting. Additionally, I am responsible for maintaining relationships related to finance including those with bankers, auditors, vendors and more.

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Marie Degelos

(Print Name)



(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:
Nicole L. Elton
(First) (Middle) (Last)

ADDRESS: [Redacted] nto, CA 95820
(Residence)

TELEPHONE: [Redacted]
(Cell or Residence)

(Mailing – if different)

Length of residency in the City of Sacramento: 12 Years

EMPLOYER: (Name) [Redacted]

[Redacted] Sr. Manager Media Relations
(Address) (Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization – Name of organization: _____

Member active in a bona-fide taxpayers' association – Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: Tahoe Elementary, Kit Carson

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____

Member active in a labor organization – Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name: [Redacted] Position: [Redacted] Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
_____	_____	_____	_____
_____	_____	_____	_____

EDUCATION:

School	Course of Study	Graduation Date/Degree
Marquette University	PR	BA 2003
_____	_____	_____
_____	_____	_____

Additional Pertinent Courses or Training:

Other Pertinent Skills Experience or Interests:

Multiple years on the School Site Council for Tahoe Elementary where we reviewed, questioned and approved the school's annual budget and school plan.

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

Ensure equitable, appropriate use of taxpayer funds to improve Sacramento Area schools and facilities.

2. What contributions would you bring to the Bond Oversight Committee?

As a parent of four children currently enrolled in SCUSD schools, and former president of the Tahoe Elementary School Site Council, I have a keen interest in school funding, and an understanding of the specific funding needs and restrictions our schools experience

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

While I have a variety of skills and experiences, the one I'm bringing to this application is my role as a parent of a rising high schooler, middle schooler and two elementary schoolers.

Seeing how each school and age group runs, I have a keen eye for practical solutions and common sense questions.

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Nicole L. Elton

(Print Name)

Nicole Elton

Digitally signed by Nicole Elton
Date: 2022.06.01 11:14:10
-07'00'

(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Nija

Fountano

(First)

(Middle)

(Last)

ADDRESS:

Sacramento, CA 95814

TELEPHONE:

(mobile)

(Residence)

(Cell or Residence)

(Mailing – if different)

Length of residency in the City of Sacramento: 10 (total) Years

EMPLOYER: (Name)

Sacramento, 95814

Housing and Homelessness Program Manager

(Address)

(Occupation)

ELIGIBILITY: (Please check the appropriate box that applies to your application)

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization – Name of organization: _____

Member active in a bona-fide taxpayers' association – Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: WashingtonES

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____

Member active in a labor organization – Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name

Position

Phone

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
_____	_____	_____	_____
_____	_____	_____	_____

EDUCATION:

School	Course of Study	Graduation Date/Degree
UC Berkeley	City and Regional Planning	Master's program
Univ of IL at Chicago (UIC)	Urban Studies	BA, 2012
_____	_____	_____

Additional Pertinent Courses or Training:

Other Pertinent Skills Experience or Interests:

7 years experience in planning and public policy

UC Berkeley PLUS Fellow 2015-16; American Planning Association Public Schools Interest Group

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

To ensure SCUSD's bond program aligns with the goals, vision, and needs of the district and its 100+ school facilities. To maximize funds to promote safe,

healthy, and enriching places for students and for the community through transparency and public involvement.

2. What contributions would you bring to the Bond Oversight Committee?

Experience in community planning and development, affordable housing and homeless services, and public policy.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

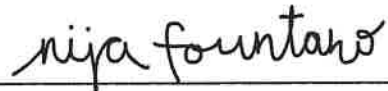
Parent of 2nd grader at Washington Elementary School

4. Additional information (optional):

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Nija Fountano

(Print Name)



(Signature)

PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:
Robert Michael Herrell
(First) (Middle) (Last)

ADDRESS: [Redacted] **TELEPHONE:** [Redacted]
(Residence) (Cell or Residence)

(Mailing – if different)
Length of residency in the City of Sacramento: 24+ Years

EMPLOYER: (Name) [Redacted] a
[Redacted] Executive Director
(Address) (Occupation)

ELIGIBILITY: (Please check the appropriate box that applies to your application)

- Member active in the local business community - Name of business: _____
- Member active in a senior citizens' organization – Name of organization: _____
- Member active in a bona-fide taxpayers' association – Name of association: _____
Washington Elementary
- Member who is a parent/guardian of a child enrolled in the District- School: _____
- Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: _____
- Member active in a labor organization – Name of Organization: _____
Consumer Fed. of CA
- Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting: [Redacted]
Name: [Redacted] Position: [Redacted] Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
[REDACTED]	February 2020	present	Executive Director
[REDACTED]	November 1991	January 1996	[REDACTED]

EDUCATION:

School	Course of Study	Graduation Date/Degree
UC Irvine	Business Admin.	MBA - August 1991
UC Irvine	Political Science	BA - June 1990
Curtin Univ. (Australia)	Public Policy Admin.	coursework towards MBA

Additional Pertinent Courses or Training:

Universidad Internacional, Cuernavaca, Mexico - studied Spanish immersion

Board member of Consumer Federation of America

Other Pertinent Skills Experience or Interests:

Deputy Insurance Commissioner at CA. Dept. of Insurance 4/13 to 1/19

Chief/Senior Consultant to Assembly Consumer Protection Cmte. 2/97 to 12/00

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

To ensure that bond funds approved by the voters are appropriately expended in a manner consistent

with law and good governance to ensure adequate learning infrastructure for SCUSD students.

2. What contributions would you bring to the Bond Oversight Committee?

I have worked as a legislative consultant in the State Capitol for committees focused on overseeing

allocation of state resources and ensuring consumer protection and beneficial outcomes for

California consumers, taxpayers and program beneficiaries. I also run a statewide non-profit dedicated to consumer protection.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

I qualify in two categories for the position: one as a parent of a SCUSD student and also as the Executive Director

of a statewide [redacted] advocacy organization, the [redacted]; I run

the organization, develop and authorize our annual budget, and work with my board on ways to maximize [redacted] available resources

4. Additional information (optional):

I spent years as a fiscal analyst in the State Capitol working for the committee that oversaw the development of California's

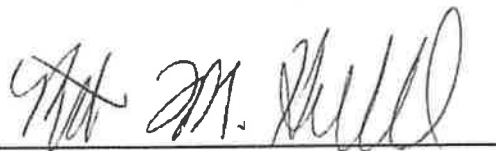
annual state budget, which included billions in bond fund expenditures. I've also been a senior leader in both the public and

private sector (3+ years as VP of a Chicago-based Latino-focused start-up) and believe my experience would help the committee fulfill its mission.

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Robert M. Herrell

(Print Name)



(Signature)

**PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ELENA-HANKARD@SCUSD.EDU**



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item No.: 11.1g

Meeting Date: December 15, 2022

Subject: Approve Sacramento Metropolitan Air Quality Management District Site Use Agreement for Outdoor Air Quality Monitoring at Fern Bacon Middle School

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

Department: Facilities Support Services

Recommendation: Approve Sacramento Metropolitan Air Quality Management District Site Use Agreement for Outdoor Air Quality Monitoring at Fern Bacon Middle School

Background/Rationale: The Sacramento Metropolitan Air Quality Management District (SMAQMD) has an obligation through Assembly Bill (AB) 617 (C. Garcia) to monitor for air pollution and reduce exposure in communities that show a higher air pollution burden. SMAQMD desires to park an air monitoring trailer at a certain and specific location on Fern Bacon Middle School in order to best monitor outdoor air quality within the neighborhood. The trailer will be placed on the site as indicated in Exhibit A included within the Agreement attached, and SMAQMD, site staff, and the facilities department jointly identified the location. Furthermore, the location was identified by finding a location that was close enough to a power source, but far enough away from any buildings that might influence wind circulation that might adversely impact proper air monitoring. The location was also selected in order to not interfere with student or site programming, and where SMAQMD may secure the trailer in order to eliminate student dangers or reduce potential vandalism. The trailer would be parking in the outlined location for 5 years.

Financial Considerations: SMAQMD to pay for site improvements required to power the trailer, a percentage of the site's utilities, and \$25 per month for the placement of the air monitoring trailer for the next five years.

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

Documents Attached:

1. Air Monitoring Site Agreement

Estimated Time of Presentation: NA

Submitted by: Rose Ramos, Chief Business and Operations Officer
Nathaniel Browning, Director of Facilities

Approved by: Jorge A. Aguilar, Superintendent

**AIR MONITORING SITE AGREEMENT
BETWEEN
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT AND SACRAMENTO
METROPOLITAN AIR QUALITY MANAGEMENT DISTRICT**

This Site Use Agreement ("Agreement") is entered into on December 31, 2022 ("Effective Date"), by and between the Sacramento City Unified School District, a public school district, ("District") and Sacramento Metropolitan Air Quality Management District, a California local public agency, ("Licensee"). The District and Licensee are collectively referred to as the "Parties."

RECITALS

- A. **WHEREAS**, District is the owner of certain real property, Fern Bacon Middle School, located at 4140 Cuny Avenue, Sacramento, California 95823 ("Property");
- B. **WHEREAS**, Licensee has an obligation through Assembly Bill (AB) 617 (C. Garcia, Chapter 136, Statutes of 2017), to monitor for air pollution and reduce exposure in communities that show a higher air pollution burden.
- C. **WHEREAS**, Licensee wishes to operate an air monitoring trailer at a certain location on the Property, which is further described in *Exhibit A* hereto ("Premises");
- D. **WHEREAS**, the Premises would contain an air monitoring trailer and certain air monitoring equipment that will be installed and maintained by Licensee;
- E. **WHEREAS**, the air monitoring trailer and equipment will be installed and maintained in accordance with District Standards and Specifications;
- F. **WHEREAS**, Licensee may need to update and/or replace its air monitoring equipment located on the Premises during the duration of this agreement; and
- G. **WHEREAS**, the Parties now desire to enter into this Agreement permitting Licensee to install, maintain, update, or replace air monitoring equipment on the Premises and to utilize the Premises for the purpose of monitoring the air quality.

NOW THEREFORE, in consideration of the covenants and conditions of this Agreement, including the recitals hereof, which are incorporated herein by this reference, the Parties agree as follows:

AGREEMENT

1. **Grant of License.** District hereby grants use to Licensee, and Licensee hereby accepts from District, a revocable non-exclusive license ("License") to access and use the Property under the terms and conditions of this Agreement.
2. **Permitted Uses of Premises.** Licensee may only use the Premises, subject to the terms and conditions of this Agreement, for purposes consistent with air quality management. Licensee shall be responsible for use and development of the Property for the intended purposes.
 - a. District permits use of all air monitoring equipment installed and maintained by Licensee, including compressed gas cylinders. Licensee agrees to handle and maintain all compressed gas cylinders in compliance with all applicable federal, state, or local laws and regulations.
3. **Ongoing Access to Premises.** Licensee, Licensee's employees, and agents, shall have access to the Premises only for air monitoring purposes and for replacement of air monitoring equipment. District reserves the right to refuse Licensee access to the Premises at particular times and particular dates, when such access will interfere with the District's use of the Property. District grants to Licensee and Licensee's employees and agents, a non-exclusive right of access for pedestrian and vehicular ingress and egress across the Premises. Any access by Licensee, Licensee's employees, and agents will be arranged and approved by District staff beforehand.
 - a. Licensee shall install any warning signs on or about the Premises required by federal, state or local law.
 - b. In exercising its right of access to the Premises herein, Licensee agrees to cooperate with any reasonable security procedures utilized by District on the Premises and further agrees not to unduly disturb or interfere with the business or other activities of District or other occupants of the Property.
 - c. District shall maintain all existing access to roadways or driveways extending from the nearest public roadway to the Premises in a manner sufficient to allow for Licensee's access to the Premises. District shall be responsible for maintaining and repairing such roadways and driveways at District's sole expense, except for any damage caused by Licensee's use of such roadways or driveways. If Licensee causes any such damage, Licensee shall promptly repair the same at its sole expense.
4. **Term.** The term of this Agreement shall commence on July 25, 2022 ("Effective Date") and shall be for five (5) years ("Term"). The term shall not automatically renew at the end of the initial term. Additional terms may be negotiated.

5. **License Fee.** Licensee may use the Premises for **\$25** per month, to be paid annually by December 31. District reserves the right, after the Term, to impose fees for use of the Premises by Licensee, in accordance with applicable law.
6. **Taxes, Assessments and Other Charges.** Although this Agreement creates no interest in the Property, Licensee acknowledges that, pursuant to California Revenue and Taxation Code section I 07.6, under some circumstances, Licensee's use of the Property may be subject to property taxation. District makes no representation as to whether or not taxes are due. Licensee shall be solely responsible for any property taxes arising out of Licensee's use of the Property, including delinquent taxes. If District receives a notice of property tax liability arising out of Licensee's use of the Property, District shall immediately send the notice to Licensee, pursuant to Section 26 of this Agreement, so Licensee may timely address the notice and pay any associated property tax liability.
7. **Non-Exclusive Use of Property.** District retains for the Term of this Agreement, the non-exclusive right to use of the Premises. District's right to use the Premises pursuant to this Agreement is non-exclusive, and shall in no way unreasonably interfere with Licensee's rights under this Agreement.
8. **Assignment.** Unless expressly stated herein, neither party may assign, delegate, sublicense, or otherwise transfer their rights and obligations under this Agreement, in whole or in part, without the prior written consent of the other party. Any transfer, assignment, delegation or sublicense by a party without such prior written consent is invalid.
9. **Prohibited Use.** Licensee shall not place upon the Premises any hazardous materials and shall properly dispose of all wastes in a legal manner and in appropriate receptacles. Licensee shall not create a nuisance or perform any other act or thing which interferes with the quiet enjoyment of the surrounding property by District or any sublicensee. For purposes of this Agreement, hazardous materials mean any materials or substances defined as hazardous materials, substances or waste, or toxic materials, substances or hazardous waste as those terms or similar terms are defined by any other federal, state or local law, rule, regulation, ordinance or order.
10. **Conditions of Property.** Licensee accepts use of the Premises in its existing "AS IS" condition on the Effective Date, without any representations or warranties of any kind express or implied, with respect thereto. Licensee also assumes the risk of any damage to property or injury to persons which may be caused by Licensee's use of the Premises. Except as expressly permitted by this Agreement and any Exhibits attached hereto, Licensee shall not make any alterations, renovations or improvements ("Improvements") to the Property without the prior written consent of

District. If District authorizes any Improvements, Licensee shall pay for all such Improvements, and shall indemnify, defend and hold District harmless with respect to any claim for mechanics' or materialmen's liens for work performed, services rendered, and materials provided or delivered to or for Licensee for such purpose.

Licensee will have a licensed contractor connect to existing power at the building just East of the trailer location. The power lines will be routed through an existing buried pipe that is already installed on site. Minimal trenching and backfilling in the grass area just West of the air monitoring trailer will be needed. Licensee will also have a contractor install 6-foot-tall temporary chain link fencing around the entire air monitoring trailer.

11. **Maintenance.** Licensee, at its sole cost and expense, shall at all times during the Term of this Agreement, keep and maintain the Premises in good order and condition, and free from rubbish, debris and brush.
12. **Utilities.** Licensee will pay all utilities necessary to operate and maintain the Premises including, without limitation, water, gas, and electricity. Licensee will pay the District a monthly fee of **\$390.00** per month for the use of electricity. District reserves the right, after a year, to renegotiate a monthly fee for the use of electricity.
13. **Improvements.** With the prior written approval of District, Licensee may, at its sole cost and expense, construct or cause to be constructed on the Premises those alterations, additions, and improvements ("Improvements") which Licensee deems necessary to its permitted uses of the Premises, subject to local site, zoning, and design review and other required approvals. Upon Licensee's request for the District's written approval, Licensee shall provide District all drawings from any schematic design phase of a proposed Improvement to District for review and approval. District may require additional information and drawing prior to providing its approval.
 - a. Licensee shall be solely responsible, at its own cost and expense, for securing and maintaining all applicable local, State and governmental permits and approvals necessary for the completion of any Improvements undertaken by Licensee on the Premises. All Improvements shall be reviewed and approved by the District for compliance with Division of State Architect requirements. All Improvements constructed on the Premises by Licensee shall remain the sole property of Licensee during the Term of this Agreement and upon expiration of the Agreement or earlier termination as herein provided.
14. **Title to Property.** Licensee acknowledges the legal title of District to the Property and agrees never to deny such title or to claim title in Licensee's name. Licensee shall exercise the privilege granted in this Agreement at Licensee's own risk, and hereby waives any and all claims for damages against District for any injuries or damages

suffered because of the exercise of such privilege.

15. **Liens and Claims.** Licensee shall not suffer or permit to be enforced against District's title to the Property any lien, claim or demand arising from any construction activities conducted under the terms of this Agreement. Licensee shall pay all such liens, claims or demands before any action is brought to enforce any such lien, claim or demand against the Property together with all costs and expenses in connection therewith.
16. **License Subject to Existing Rights of Others.** This License is subject to all existing easements, servitudes, licenses, rights of ways for canals, ditches, levees, roads, highways, and telegraph, telephone, electric power lines, pipelines, and other appurtenances, whether recorded or not.
17. **Termination.** Either party may terminate the License and this Agreement at any time by providing thirty (30) days' written notice to the other party. Upon termination or expiration of the Agreement, Licensee shall return the Premises to its original condition, normal wear and tear excepted. All authorized Improvements to the Premises shall remain the sole property of the District. Licensee is responsible for the cost of any damage caused to the Property resulting from Licensee's use or access.
18. **Indemnification.** District shall indemnify, defend, and hold harmless Licensee and its governing body and each member thereof, officers, employees and agents, from every expense, cost, loss, claim, demand, suit, action, judgment, liability, or payment, including but not limited to attorneys' fees, arising from or relating to District's operation, use or occupancy of the Premises, or otherwise arising from this Agreement and the subject matter thereof, except to the extent that said expense, cost, loss, claim, demand, suit, action, judgment, liability, or payment was caused by Licensee's wrongful or negligent actor omission. Licensee shall indemnify, defend, and hold harmless District, its employees, agents, consultants, independent contractors, governing board, and board members, from every expense, cost, loss, claim, demand, suit, action, judgment, liability, or payment, including but not limited to attorney's fees, arising from or relating to Licensee's use, occupancy, or possession of the Premises, or otherwise arising from this Agreement and the subject matter thereof, except to the extent that said expense, cost, loss, claim, demand, suit, action, judgment, liability, or payment was caused by District's wrongful or negligent act or omission. This Section shall survive termination, cancellation, or expiration of this Agreement.
19. **Insurance.** Licensee shall, at all times during the term of this Agreement, and at its own cost and expense, procure and continue in force the following insurance coverage: Bodily Injury and Property Damage Liability insurance with a combined single limit for bodily injury and property damage of not less than Two Million Dollars (\$2,000,000) per occurrence and not less than Four Million Dollars (\$4,000,000) for property damage, and shall be maintained on an occurrence basis.

Such minimum limits of policies shall in no event limit the liability of Licensee hereunder. Such insurance shall name the District as an additional insured. Insurance, shall be with companies having a rating of not less than A- in "Best's Insurance Guide". Licensee shall furnish from the insurer or cause the insurer to furnish certificates of coverage to the District. No such policy shall be cancelable or subject to reduction of coverage or other modification or cancellation except after thirty (30) days prior written notice to the District by the insurer and with the consent of the District thereto.

- a. In the event of property damage or personal injury caused by Licensee, its officers, employees or agents, all such policies shall be considered primary policies not contributing with and not in excess of the coverage that the District must carry. In the event property damage or personal injury is caused by the District, its officers, employees, or agents, or any unaffiliated third party, Licensee policies shall be secondary and in excess of the coverage that the District may carry. Licensee shall, at least twenty (20) days prior to the expiration of such policies, furnish the District with renewals or binders. Licensee agrees that if Licensee does not take out and maintain such insurance, then the District may (but shall not be required to) procure said insurance on Licensee's behalf and charge Licensee the premiums together with a 15% handling charge, payable upon demand.
 - b. Licensee shall have the right to provide such insurance coverage pursuant to blanket policies obtained by Licensee provided such blanket policies expressly afford coverage to the Premises and to Licensee as required by this Agreement.
 - c. During the term of this Agreement, the District shall continue to maintain insurance against claims for injuries to persons or damages to property (real and personal), including any personal property of the District in amounts equal to that maintained by the District prior to Licensee's occupancy.
20. **Safety.** Licensee shall be solely and completely responsible for conditions of the Premises, including safety of all persons and property. The foregoing shall include but not be limited to ensuring that the installation of any improvements to the Premises are adequately secured by Licensee to avoid the creation of an attractive nuisance or other hazardous condition. Licensee, its agents, employees, invitees, volunteers, and independent contractors shall fully comply with all state, federal and other laws, rules, regulations, and orders relating to safety. All materials, equipment, and supplies provided for the Premises and services provided shall fully conform to all applicable State, local and Federal safety laws, rules, regulations, and orders. Neither Licensee, nor any of its agents, employees, invitees, volunteers, and independent contractors will have contact with District students.
21. **Severability.** If any clause, sentence, term or provision of this Agreement shall be

held by any court of competent jurisdiction to be illegal, invalid, or unenforceable for any reason, the remaining portions of this Agreement shall nonetheless remain in full force and effect. This Agreement shall be construed as a whole according to its fair meaning, and not strictly for or against either of the parties who jointly prepared this Agreement.

22. **Governing Law.** This Agreement shall be governed by and interpreted under the laws of the State of California applicable to instruments, persons, transactions and subject matter which have legal contacts and relationships exclusively within the State of California. Any action or proceeding seeking any relief under or with respect to this Agreement shall be brought solely in the Superior Court of the State of California for Sacramento County, subject to any motion for transfer of venue.
23. **No Partnership/Joint Venture.** This Agreement does not and shall not evidence a partnership or joint venture between the District and Licensee.
24. **Third Party Beneficiaries.** Unless specifically set forth herein, nothing in this Agreement shall be construed to confer any rights upon any party not a signatory to this Agreement.
25. **Voluntary Agreement.** Licensee and District each represent that they have read this Agreement in full and understand and voluntarily agree to all provisions herein. The Parties further declare that prior to signing this Agreement they each had the opportunity to apprise themselves of relevant information, through sources of their own selection, including consultation with counsel of their choosing if desired, in deciding whether to execute this Agreement.
26. **Entire Agreement.** This Agreement, along with any Exhibits referenced herein and attached hereto, constitutes the entire agreement and understanding between the parties regarding the subject matter hereof and supersedes all offers, negotiations and other agreements concerning the subject matter contained herein. There are no representations or understandings of any kind not set forth herein. Any modifications or amendments to this Agreement shall not be effective unless in writing and executed by authorized representatives of both parties.
27. **Notice.** Whenever under this Agreement one party is required or permitted to give notice to the other, such notice will be in writing, addressed as follows, and deemed given upon the earlier of delivery or five (5) calendar days after such notice is mailed by registered or certified United States mail, return receipt requested, postage prepaid to the individual at the address identified with the signatures below. A party may change its address for notices by providing notice to the other parties as provided below.

<p>To the District:</p> <p>Sacramento City Unified School District Attn: Rose F. Ramos Chief Business & Operations Officer 5735 47th Avenue Sacramento, CA 95818</p>	<p>To the Licensee:</p> <p>Sacramento Metropolitan Air Quality Management District Attn: Levi Ford Program Supervisor 777 12th Street, Suite 300 Sacramento, CA 95814</p>
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28. **Waiver.** No delay or omission by District in exercising any right under this Agreement shall operate as a waiver of that or any other right and no single or partial exercise of any right shall preclude District from any or further exercise of any right or remedy.
29. **Successor and Assigns.** The covenants and conditions herein contained, subject to the provisions as to assignment, apply and bind the heirs, successors, executors, administrators and assigns of the Parties hereto.
30. **Amendments.** No provision of this Agreement may be amended or modified except by an agreement in writing signed by the Parties hereto.
31. **Construction.** Each of the Parties acknowledges and agrees that this Agreement is to be construed as a whole according to its fair meaning and not in favor of nor against any of the Parties as draftsman or otherwise.
32. **Prevailing Authority.** In the event of a conflict between the law and the terms of this Agreement, the law shall prevail, and any such conflicting terms shall be severed from this Agreement and nullified.
33. **Subject to Approval by Governing Board.** This Agreement shall become effective upon ratification by the District's Governing Board.
34. **Execution in Counterparts.** This Agreement may be executed in counterparts, each of which shall constitute an original of the Agreement. Signatures transmitted via facsimile or portable document format ("pdf") to other Parties to this Agreement shall be deemed equivalent to original signatures on counterparts.
35. **Warranty of Authority.** Each of the persons signing this Agreement represents and warrants that such person has been duly authorized to sign this Agreement on behalf of the Party indicated, and each of the Parties by signing this Agreement warrants and represents that such Party is legally authorized and entitled to enter into this Agreement.

APPROVED AND RATIFIED, this ____ day of _____, 2022, the Board of Trustees of the Sacramento City Unified School District by the following vote:

AYES: ____

NOES: ____

Abstentions: ____

IN WITNESS WHEREOF, the Parties have executed the Agreement as of the Effective Date.

DISTRICT:

Sacramento City Unified School District

By: _____
Jorge A. Aguilar, Superintendent

Date: _____

LICENSEE:

Sacramento Metropolitan Air Quality Management District

By: _____
Alberto Ayala, Executive Director/APCO

Date: _____

Reviewed by: _____
Kathrine Pittard, District Counsel

Exhibit A





SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 11.1h

Meeting Date: December 15, 2022

Subject: Approve Staff Recommendations for Expulsion #6,7,8,& 9, 2022-23

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

Division: Student Hearing and Placement Department

Recommendation: Approve staff recommendation for Expulsion #6,7,8, &9 , 2022-23.

Background/Rationale: None

Financial Considerations: None

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

Documents Attached:

None

Estimated Time of Presentation: N/A

Submitted by: Lisa Allen, Deputy Superintendent

Stephan Brown, Director III

Approved by: Jorge A. Aguilar, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1i

Meeting Date: December 15, 2022

Subject: **Resolution No. 3299: Authorizing Delegation of Power to Contract to Include Jesse Castillo and Robert Aldama**

- 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 Resolution No. 2399, Authorizing Delegation of Power to Contract and rescind prior Resolution No. 3219, Effective December 15, 2022.

Background/Rationale: Education Code Section 17604 authorizes governing boards of school districts to delegate to the superintendent, or to such persons designated by the superintendent, the power to contract in the name of the district whenever the Education Code invests the power to contract in a governing board or any member of the board. In addition, Education Code Section 17605 authorizes governing boards to delegate to any officer or employee of the district the authority to purchase supplies, materials, apparatus, equipment, and services within the expenditure limitations specified in Public Contract Code Section 20111.

This resolution reflects changes in district staff.

Financial Considerations: None

Documents Attached:

- 1) Resolution No. 3299, Authorizing Delegation of Power to Contract

Estimated Time of Presentation: N/A
Submitted by: Rose Ramos, Chief Business and Operations Officer
Approved by: Jorge A. Aguilar, Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION NO. 3299

Authorizing Delegation of Power to Contract

WHEREAS, Education Code Section 17604 authorizes the Governing Board to delegate to the district Superintendent or designee, the power to contract in the name of the Sacramento City Unified School District whenever the Education Code invests the power to contract in a governing board or any member of the board; and

WHEREAS, Education Code Section 17605 authorizes the Governing Board to delegate to any officer or employee of the Sacramento City Unified School District the authority to purchase supplies, materials, apparatus, equipment, and services within the expenditure limitations specified in Public Contract Code Section 20111; and

WHEREAS, on September 2, 2021, the Governing Board of the Sacramento City Unified School District adopted Resolution No. 3219 designating persons authorized to be empowered to contract which is hereby rescinded; and

BE IT RESOLVED AND ORDERED by the Governing Board of the Sacramento City Unified School District that in accordance with Education Code Section 17604, effective December 15, 2022, Jorge A. Aguilar, J.D., Superintendent, Rose Ramos, Chief Business and Operations Officer, Cancy McArn, Chief Human Resources Officer, Lisa Allen, Deputy Superintendent, Jesse Castillo, Assistant Superintendent of Business Services, and Robert Aldama, Interim Manager II, Purchasing Services, be and are hereby authorized and empowered to contract with third parties in the name of the Sacramento City Unified School District wherever the Education Code invests the power to contract in the Governing Board of the School District or any member of the Governing Board, without limitation as to money or subject matter; provided, however, that all such contracts must be approved or ratified by the Governing Board; and

BE IT FURTHER RESOLVED AND ORDERED by the Governing Board of the Sacramento City Unified School District that in accordance with Education Code Section 17605, effective December 15, 2022, J Jorge A. Aguilar, J.D., Superintendent, Rose Ramos, Chief Business and Operations Officer, Cancy McArn, Chief Human Resources Officer, Lisa Allen, Deputy Superintendent, Jesse Castillo, Assistant Superintendent of Business Services, and Robert Aldama, Interim Manager II, Purchasing Services, be and are hereby authorized and empowered to contract for the purchase of supplies, materials, apparatus, equipment, and services; provided, however, that no such individual purchase shall involve an expenditure by the District in excess of the amount specified by Section 20111 of the Public Contract Code; and

BE IT FURTHER RESOLVED AND ORDERED that all such transactions to purchase supplies, materials, apparatus, equipment, and services entered into in accordance with Education Code Section 17605 shall be reviewed by the Governing Board every sixty (60) days; and

BE IT FURTHER RESOLVED AND ORDERED that in the event of malfeasance in office, each of the persons named above shall be personally liable to the Sacramento City Unified School District for any and all monies of the District paid out as a result of such malfeasance; and

BE IT FURTHER RESOLVED AND ORDERED that the persons named above shall be and are hereby authorized to insure against any such liability, and the cost of such insurance shall be paid from the funds of the District; and

BE IT FURTHER RESOLVED AND ORDERED that the term “Contract” as used herein shall be deemed to include orders to contract.

AUTHORIZED SIGNATURES:

Jorge A. Aguilar, J.D.
Superintendent

Lisa Allen
Deputy Superintendent

Rose Ramos
Chief Business and Operations Officer

Cancy McArn
Chief Human Resources Officer

Added Authorizer _____
Jesse Castillo
Assistant Superintendent of
Business Services

Added Authorizer _____
Robert Aldama
Interim Manager II, Purchasing
Services

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 15th day of December 2022, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

ATTESTED TO:

Christina Pritchett,
President of the Board of Education

Jorge A. Aguilar, J.D.,
Secretary of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1j

Meeting Date: December 15, 2022

Subject: Resolution No. 3300: Authorization of Personnel to Sign Orders on District Funds

- 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 Resolution No. 3300, Authorization of Personnel to Sign Orders on District Funds and rescind prior Resolution No. 3175, Effective December 15, 2022.

Background/Rationale: Education Code Section 42632 authorizes governing boards of school districts to delegate to officers or employees of the district the authority to sign orders on district funds.

This resolution reflects changes in district staff.

Financial Considerations: None

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

Documents Attached:

1. Resolution No. 3300, Authorization of Personnel to Sign Orders on District Funds

Estimated Time: N/A

Submitted by: Rose Ramos, Chief Business and Operations Officer

Approved by: Jorge A. Aguilar, Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

RESOLUTION NO. 3300

Authorization of Personnel to Sign Orders on District Funds

WHEREAS, Education Code Section 42632 authorizes the Governing Board to delegate to officers and employees of the Sacramento City Unified School District the authority to sign orders drawn on the funds of the school district; and

WHEREAS, on December 10, 2020, the Governing Board of the Sacramento City Unified School District adopted Resolution No. 3175 designating persons authorized to sign orders in its name which is hereby rescinded; and

WHEREAS, Jorge A. Aguilar, J.D.is Superintendent; Lisa Allen is Deputy Superintendent; Rose Ramos is Chief Business and Operations Officer; Jesse Castillo is Assistant Superintendent, Business Services; Raymond (Gabe) Estrada is Manager II, Budget Services; and Dawn Nantz is Manager I, Accounting Services; Cindy Tao is Director III, Accounting Services.

BE IT RESOLVED AND ORDERED by the Governing Board of the Sacramento City Unified School District that in accordance with Education Code Section 42632, effective December 15, 2022, Jorge A. Aguilar, J.D.is Superintendent; Lisa Allen is Deputy Superintendent; Rose Ramos is Chief Business and Operations Officer; Jesse Castillo is Assistant Superintendent, Business Services; Raymond (Gabe) Estrada is Manager II, Budget Services; and Dawn Nantz is Manager I, Accounting Services; Cindy Tao is Director III, Accounting Services who are employees of the Sacramento City Unified School District, be and are hereby authorized and empowered to sign orders for the payment of lawful expenses of the District on the funds of the District.

BE IT FURTHER RESOLVED AND ORDERED that all such orders shall be on forms prescribed by the County Superintendent of Schools and approved by the Superintendent of Public Instruction of the State of California.

AUTHORIZED SIGNATURES:

Jorge A. Aguilar,
Superintendent

Lisa Allen,
Deputy Superintendent

Rose Ramos,
Chief Business Officer

Jesse Castillo,
Assistant Superintendent, Business Services

Gabe Estrada,
Manager II, Budget Services

Dawn Nantz
Manager I, Accounting Services

Cindy Tao
Director III, Accounting Services

PASSED AND ADOPTED by the Sacramento City Unified School District Board of Education on this 15th day of December, 2022, by the following vote:

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

ATTESTED TO:

Jorge A. Aguilar, J.D.
Secretary of the Board of Education

Christina Pritchett
President of the Board of Education



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1k

Meeting Date: December 15, 2022

Subject: A-G Completion Grant Plan (CDE) 2022-2025

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

Division: Academic Office and Curriculum and Instruction

Recommendation: Approve

Background/Rationale: The A-G completion grant from CDE (2022-2025) provides our district \$3.1 million to fund activities that directly support pupil access to, and successful completion of, the A–G course requirements. This presentation will describe the proposed use of funds to support the A-G access and completion rates of freshmen by reimagining scheduling in the ninth grade, providing site-based grade level leads, coordinating wrap-around services, and engaging the four core teachers (ELA, Math, Science History/Social Sciences) at each site.

Financial Considerations: The CDE grant provides \$3.1 million for the years 2022-2025.

LCAP Goal(s): **Goal 1:** Increase the percent of students who are on-track to graduate college and career ready. • Provide standards-aligned curriculum, assessments and high-quality instruction to prepare students to graduate college and career ready. (Action 1.1) • Provide a variety of learning supports including differentiated instruction and interventions for all students as needed. (Action 1.2) • Develop an infrastructure for ongoing analysis of student performance and progress by providing teacher release time and collaborative learning time. (Action 1.3) • Provide effective core instruction, as well as appropriate learning supports and interventions, to ensure that English Learners make expected progress in attaining English and in academic achievement. (Action 1.4)

Documents Attached: N/A

Estimated Time of Presentation:N/A

Submitted by: Vanessa Buitrago, Instructional Assistant
Superintendent and Erin Hanson, Assistant Superintendent of
Curriculum and Instruction

Approved by: Jorge A. Aguilar, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.11

Meeting Date: December 15, 2022

Subject: Approve Minutes of the November 17, 2022, 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 17, 2022, Board of Education Meeting.

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Minutes of the November 17, 2022, Board of Education Meeting

<p>Estimated Time of Presentation: N/A Submitted by: Jorge A. Aguilar, Superintendent Approved by: N/A</p>



Putting
Children
First

BOARD OF EDUCATION MEETING AND WORKSHOP

AMENDED

Thursday, November 17, 2022

4:30 p.m. Closed Session

6:30 p.m. Open Session

Board of Education Members

- Christina Pritchett, President (Trustee Area 3)*
- Leticia Garcia, Vice President (Trustee Area 2)*
- Chinua Rhodes, Second Vice President (Trustee Area 5)*
- Lisa Murawski (Trustee Area 1)*
- Jamee Villa (Trustee Area 4)*
- Darrel Woo (Trustee Area 6)*
- Lavinia Grace Phillips (Trustee Area 7)*
- Liam McGurk, Student Member*

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

Minutes

2022/23-12

Allotted Time

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

The meeting was called to order at 4:39pm by President Pritchett. President Pritchett appointed Deputy Superintendent Allen to take roll.

Members Present:

- President Christina Pritchett*
- Vice President Leticia Garcia*
- Second Vice President Chinua Rhodes*
- Lisa Murawski*
- Lavinia Grace Phillips*
- Darrel Woo*
- Student Member Liam McGurk*

Members Absent:

- Jamee Villa*

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

Sheryl Fong made a public comment regarding school safety

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:*
 - a) *Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (Two Potential Cases)*
 - b) *Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9 (One Potential Case)*
 - c) *Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (OAH Case No. 2022080137)*
- 3.2 *Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management (District Representative Pam Manwiller)*
- 3.3 *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Reassignment*
- 3.4 *Government Code 54956.8—Conference with Real Property Negotiators
Property: 2718 G Street, Sacramento, CA
Agency Negotiator: Superintendent or designee
Negotiating Parties: SCUSD and Mogavero/Bardis Homes
Under Negotiation: Price and Term*
- 3.5 *Education Code 35146 – The Board will hear staff recommendations on the following student expulsion:*
 - a) *Expulsion #5, 2022-23*

No public comment on closed session items

6:30 p.m. **4.0 CALL BACK TO ORDER / PLEDGE OF ALLEGIANCE**

President Pritchett called the meeting back to order at 6:35pm.

Members Present:

President Christina Pritchett

Vice President Leticia Garcia

Second Vice President Chinua Rhodes

Darrell Woo

Lavinia Grace Phillips

Lisa Murawski

Jamee Villa arrived at 5:12pm during closed session

Student Member Liam McGurk

- 4.1 *The Pledge of Allegiance was led by Deputy Superintendent Allen*

- 4.2 *Broadcast Statement- Student Member, Liam McGurk, provided the Broadcast Statement*
- 4.3 *Stellar Student- Shabnam Bayat, a Senior at C.K. McClatchy High School was introduced by Member Murawski*

7:05 p.m. **5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION**

Council Anne Collins made the following two announcements:

- *The Board approved Special Education settlement agreement OAH Case No. 2022080137 by a vote of 6-0 with Member Villa absent*
- *The Board approved a settlement agreement related to Special Education services by unanimous 7-0 vote*

7:10 p.m. **6.0 AGENDA ADOPTION**

President Pritchett made a motion to adopt the agenda with the approval of Lisa Murawski and seconded by Jamee Villa. The Board voted unanimously to adopt the agenda.

7:15 p.m. **7.0 PUBLIC COMMENT**

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.

Public Comment:

Sheryl Fong

Vince Xiong yielded their time to Nikolas Aguilera

Nikolas Aguilera

Hope Chan

Peyton New

Virginia Tsai

Kyle Tsai

Robert Newton

Alan Korematsu

Deitra Newton

Michele Hernandez

David Fisher combined time with Nikki Milevsky

Yumiko Trimminghan yielded their time to Yolanda Padilla

Yolanda Padilla

Crisa Triplet

John Meyers

8.0 SPECIAL PRESENTATION

7:30 p.m. 8.1 Recognition of Outgoing Board Members

President Pritchett and Board Members provided farewell wishes to Vice President Lisa Murawski.

7:40 p.m. 8.2 College Readiness Update (Christina Espinosa)

Public Comment:

None

Board Comments and Questions:

President Pritchett thanked the presenters on the work that has been put into college readiness, and for letting students know that they have other options post high school to earn a liveable wage, and support their families. To see that eight schools with 190 students participating in this work-based learning experience was impressive, and the most student participates that President Pritchett had ever seen in the program.

Member Woo asked if the CTE programs include internships while the students are still in school. Internships are a part of the work-based learning that students receive with a continuum where students can engage with an industry professional or career visit where students work towards an internship.

Vice President Garcia confirmed that fees were paid by the district regardless of income eligibility, and asked how do students know that this opportunity is available to them. High school counselors are informed, and students fill out Google forms to participate.

8:10 p.m. 8.3 SCUSD Instructional Materials Adoption Process and History/Social Sciences Adoption Updates (Erin Hanson, Shannon Pella)

Public Comment:

None

Board Comments:

Member Murawski thanked staff for their work on the Instructional Materials Adoption Process.

Vice President Garcia commented that it would be great if we can plan a year ahead, so textbook books and materials can remain current and up-to-date.

9.0 PUBLIC HEARING

8:40 p.m. 9.1 *Public Hearing on Resolution No. 3298: Resolution to Convey Public Safety Easement Entitlements to the City of Sacramento for a New Woodbine Elementary Fire Hydrant (Nathaniel Browning)*

Public Comment:
None

Board Comments:
None

8:50 p.m. 9.2 *Public Hearing: AB 1200 Disclosure and Approval of Agreements to provide Premier Access Dental Plan for SEIU Active Employees, Teamsters Active Employees, TCS Active Employees, UPE Active Employees, Non-Represented Active Employees (Pam Manwiller)*

Public Comment:
None

Board Comments:

Vice President Garcia thanked staff for bringing this MOU before the Board, and expressed that it brings parity to other employee groups.

The Board voted to approve with a unanimous vote of 8-0.

9:00 p.m. **10.0 COMMUNICATIONS**

10.1 *Employee Organization Reports:*
▪ *SCTA- No report given*

11.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES

9:15 p.m. 11.1 *First Reading of Revised Board Policy (BP) 7310 Naming of Facilities (Nathaniel Browning)*

Public Comment:
None

Board Comments:

President Pritchett appreciated that this Board Policy was being brought back to the Board. She asked if there will be any community meetings or outreach to see if there are any community voices from these areas regarding the policy itself. Browning mentioned that largely with counterparts from Fresno Unified. extensively spoke with two or three committee members on the renaming process, and worked with RSS consulting which is the consulting firms which was the process for gaining feedback.

Member Murawski asked to consider adding this to the policy to the extent that we're changing names. It's important for the historical record to be specific on why we are changing the name to show transparency.

9:35 p.m.

11.2 Approve the Naming of OW Erlewine Science Lab to Anita Warmack Children's Science Lab (Nathaniel Browning)

Public Comment:

None

Board Comments:

President Pritchett expressed gratitude and that she is proud to Honoring Anita Warmack's legacy.

Member Murawski wanted to thank the Principal for bringing this forward.

President Pritchett made a motion to approve with a unanimous vote of 8-0.

9:45 p.m.

11.3 A-G Completion Grant Plan (CDE) 2022-2025 (Erin Hanson, Vanessa Buitrago)

Public Comment:

None

Board Comments: Member Murawski confirmed that the change idea is evidence-based research that is shown to be effective.

Member Garcia asked what the enrollment rate was and staff informed the Board that it is 50% of all students, and that 90% of the District's ninth graders begin on track. In 2021-2022, 49.7% of all seniors exiting our system met A-G completion rates, and completed 15 A-G courses at minimum.

Member Woo confirmed that funds for the grant have been granted for the program.

10:15 p.m. **12.0 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.

12.1 Items Subject or Not Subject to Closed Session:

12.1a 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 (Rose F. Ramos)

12.1b Approve Personnel Transactions (Cancy McArn)

12.1c Approve Business and Financial Report: Warrants, Checks and Electronic Transfers issued for the Period of October 1-31, 2022 (Rose F. Ramos)

12.1d Approve Donations to the District for the Period of October 1-31, 2022 (Rose F. Ramos)

12.1e Approve Annual Developer Fees Report for Fiscal Year Ending June 30, 2022 (Rose F. Ramos)

12.1f Approval of Memorandum of Understanding with Sacramento-Sierra Building and Construction Trades Council Regarding Union Educational and Career Development Support (Nathaniel Browning)

12.1g Approve Resolution No.3298: Resolution to Convey Public Safety Easement Entitlements to the City of Sacramento for a New Woodbine Elementary Fire Hydrant (Nathaniel Browning)

12.1h Approve Staff Recommendations for Expulsion #5, 2022-23 (Lisa Allen and Stephan Brown)

12.1i Approve the Annual Organizational Meeting of December 15, 2022 (Lisa Allen)

Public Comment:

None

Board Comments:

Member Phillips requested to pull agenda item 12.1h for a separate vote.

The Board voted unanimously 8-0 to approve all consent agenda items except for item 12.1h. Item 12.1h received a vote of 7-1 with member Phillips voting no.

10:17 p.m. **13.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS**

13.1 *Business and Financial Information*

- *Purchase Order Board Report: September 15-October 14, 2022
(Rose F. Ramos)*

10:18 p.m. **14.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ *December 15, 2022 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Annual Organizational and Workshop Meeting*
- ✓ *January 19, 2023 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*

10:19 p.m. **15.0 ADJOURNMENT**

President Pritchett asked for a motion to adjourn the meeting. The motion was passed unanimously, and the meeting adjourned at 9:22 p.m.

Jorge A. Aguilar, Superintendent and Board Secretary

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 will be available on the District's website at www.scusd.edu



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 12.1

Meeting Date: December 15, 2022

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: Enrollment and Attendance Report for Month 2, Ending Friday, October 21, 2022 and Purchase Order Board Report for the Period of October 15, 2022 through November 14, 2022.

Financial Considerations: Reflects standard business information.

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

Documents Attached:

1. Enrollment and Attendance Report for Month 2, Ending Friday, October 21, 2022
2. Purchase Order Board Report for the Period of October 15, 2022 through November 14, 2022

Estimated Time: N/A

Submitted by: Rose Ramos, Chief Business and Operations Officer

Approved by: Jorge A. Aguilar, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 2, ENDING FRIDAY, OCTOBER 21, 2022
TRADITIONAL SCHOOLS

ELEMENTARY TRADITIONAL	GENERAL EDUCATION			Special Education Grades K-6	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6			2022-2023 Actual Attendance	Cum Attd Days /36 2022-2023	PERCENTAGE 2022-2023
A M Winn Elementary K-8 Waldorf	50	123	117	14	304	93.34%	282.39	92.98%
Abraham Lincoln El	77	220	236	0	533	92.25%	495.58	92.67%
Alice Birney Waldorf-Inspired K8	72	143	159	2	376	94.31%	355.81	94.41%
Bret Harte Elementary	24	67	74	37	202	91.13%	170.64	91.13%
Caleb Greenwood	53	218	208	3	482	95.45%	461.89	95.79%
Camellia Basic Elementary	75	140	170	10	395	96.53%	377.25	95.89%
Capital City School	18	89	95	0	202	91.08%	190.00	89.53%
Caroline Wenzel Elementary	23	88	87	27	225	90.34%	205.67	90.27%
Cesar Chavez ES	0	0	349	23	372	93.92%	347.69	92.53%
Crocker/Riverside Elementary	93	281	245	1	620	95.10%	589.06	95.16%
David Lubin Elementary	50	196	183	22	451	94.04%	416.83	93.94%
Earl Warren Elementary	69	169	189	8	435	93.89%	401.97	93.67%
Edward Kemble Elementary	114	374	0	17	505	91.79%	459.42	91.87%
Elder Creek Elementary	77	287	327	4	695	94.00%	655.72	93.81%
Ethel I Baker Elementary	81	273	240	3	597	92.12%	545.28	91.88%
Ethel Phillips Elementary	82	183	178	3	446	90.99%	402.67	91.11%
Father Keith B Kenny K-8 School	22	79	123	28	252	89.50%	230.31	91.61%
Genevieve Didion Elementary	68	205	199	4	476	96.34%	460.92	96.24%
Golden Empire Elementary	55	184	210	14	463	93.38%	434.61	93.67%
H W Harkness Elementary	47	87	119	2	255	93.55%	235.78	92.57%
Hollywood Park Elementary	21	82	99	39	241	92.50%	220.11	91.78%
Home/Hospital	6	22	39	4	71	100.00%	10.28	100.00%
Hubert H. Bancroft Elementary	62	175	152	15	404	92.63%	370.39	92.43%
Isador Cohen Elementary	59	105	112	38	314	91.18%	286.44	91.50%
James W Marshall Elementary	39	136	133	27	335	92.39%	306.53	92.20%
John Bidwell Elementary	46	119	76	13	254	90.93%	230.92	91.90%
John Cabrillo Elementary	37	111	125	42	315	91.11%	274.92	91.47%
John D Sloat Elementary	34	77	81	13	205	89.83%	185.67	90.51%
John H. Still K-8	47	180	244	10	481	90.12%	434.89	89.57%
John Morse Therapeutic Center	0	0	0	10	10	92.50%	9.06	90.56%
Leataata Floyd Elementary	24	120	116	1	261	88.43%	225.11	88.15%
Leonardo da Vinci K - 8 School	113	271	281	19	684	96.06%	655.86	95.89%
Mark Twain Elementary	38	94	100	17	249	92.12%	230.19	91.71%
Martin Luther King Jr Elementary	63	127	102	21	313	92.43%	287.36	91.69%
Matsuyama Elementary	54	187	210	7	458	93.98%	430.06	94.10%
Nicholas Elementary	72	210	239	13	534	91.22%	483.25	91.18%
O W Erlewine Elementary	28	99	110	21	258	91.05%	234.75	91.18%
Oak Ridge Elementary	53	204	198	2	457	91.00%	416.00	91.52%
Pacific Elementary	93	282	306	2	683	92.32%	626.53	92.20%
Parkway Elementary School	75	180	182	23	460	88.75%	404.97	89.18%
Peter Burnett Elementary	45	165	172	17	399	92.73%	364.50	92.98%
Phoebe A Hearst Elementary	93	283	278	1	655	95.94%	628.11	95.93%
Pony Express Elementary	34	139	174	16	363	94.20%	337.94	94.30%
Rosa Parks K-8 School	40	124	137	14	315	91.90%	285.53	91.65%
Sequoia Elementary	59	161	172	16	408	91.27%	375.36	91.41%
Success Academy K-8	0	0	2	0	2	86.27%	1.75	75.90%
Susan B Anthony Elementary	61	129	122	2	314	95.21%	297.86	94.82%
Sutterville Elementary	39	162	184	4	389	95.42%	373.53	95.50%
Tahoe Elementary	70	113	97	32	312	91.36%	281.78	91.67%
Theodore Judah Elementary	87	145	182	18	432	94.34%	403.39	94.07%
Washington Elementary	49	143	119	17	328	92.12%	299.42	91.21%
William Land Elementary	47	141	164	1	353	94.98%	333.72	94.79%
Woodbine Elementary	39	123	95	25	282	89.43%	250.44	90.33%
TOTAL ELEMENTARY SCHOOLS	2,777	8,015	8,311	722	19,825	92.89%	18,276.09	92.85%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2022
 TRADITIONAL SCHOOLS

MIDDLE SCHOOLS	GENERAL EDUCATION			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			2022-2023 Actual Attendance	Cum Attd Days/36	PERCENTAGE 2022-2023
						2022-2023		
A M Winn Elementary K-8 Waldorf	35	29	64	1	65	91.00%	59.81	92.01%
Albert Einstein MS	324	314	638	29	667	92.10%	617.19	92.62%
Alice Birney Waldorf-Inspired K8	57	52	109	1	110	94.86%	104.67	94.84%
California MS	373	397	770	13	783	92.52%	726.61	93.05%
Capital City School	51	50	101	0	101	73.66%	65.83	75.50%
Fern Bacon MS	312	326	638	37	675	91.73%	617.53	91.88%
Genevieve Didion Elementary	57	53	110	0	110	96.50%	106.97	97.05%
Home/Hospital	5	53	58	2	60	100.00%	7.96	100.00%
John H. Still K-8	148	125	273	13	286	94.81%	258.89	95.05%
John Morse Therapeutic Center	0	0	0	16	16	82.19%	13.19	82.47%
Kit Carson IB Academy	166	163	329	18	347	87.89%	307.33	89.05%
Leonardo da Vinci K - 8 School	43	58	101	11	112	95.28%	107.06	94.35%
Martin Luther King Jr Elementary	14	14	28	0	28	91.79%	31.50	90.87%
Rosa Parks K-8 School	218	185	403	20	423	90.96%	385.00	91.46%
Sam Brannan MS	142	158	300	38	338	91.91%	307.31	91.40%
School of Engineering and Science	127	110	237	2	239	94.87%	228.69	95.62%
Success Academy K-8	0	4	4	0	4	81.43%	2.50	86.54%
Sutter MS	525	526	1,051	25	1,076	94.77%	1022.03	95.22%
Will C Wood MS	316	327	643	41	684	91.72%	625.58	91.44%
TOTAL MIDDLE SCHOOLS	2,913	2,944	5,857	267	6,124	91.05%	5,595.66	91.60%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2022
 TRADITIONAL SCHOOLS

HIGH SCHOOLS	GENERAL EDUCATION					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					2022-2023 Actual Attendance	Cum Attd Days/36 2022-2023	PERCENTAGE 2022-2023
American Legion HS	171	0	4	48	119	171	0	171	74.68%	126.64	76.60%	
Arthur A. Benjamin Health Prof		35	38	47	51	171	24	195	88.08%	168.64	88.94%	
C K McClatchy HS		619	637	549	569	2,374	40	2,414	90.04%	2146.89	91.02%	
Capital City School		44	60	88	102	294	0	294	80.77%	226.47	79.53%	
Hiram W Johnson HS		409	393	404	372	1,578	135	1,713	89.03%	1453.69	89.27%	
Home/Hospital		0	2	4	55	61	7	68	100.00%	10.35	100.00%	
John F Kennedy HS		441	405	518	493	1,857	120	1,977	91.40%	1725.36	92.04%	
Kit Carson 7-12		56	61	47	26	190	2	192	90.23%	173.92	91.92%	
Luther Burbank HS		354	395	384	375	1,508	100	1,608	91.02%	1419.47	91.29%	
Rosemont HS		340	359	371	357	1,427	91	1,518	90.15%	1333.03	91.09%	
School of Engineering and Science		108	88	66	69	331	2	333	92.74%	313.28	93.89%	
West Campus HS		222	225	198	190	835	1	836	97.06%	812.81	97.49%	
TOTAL HIGH SCHOOLS	171	2,628	2,667	2,724	2,778	10,797	522	11,319	90.37%	9,910.54	91.03%	

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2022
 TRADITIONAL SCHOOLS

DISTRICT TOTALS	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
		2022-2023 Actual Attendance	Cum Attd Days/36	PERCENTAGE 2022-2023
			2022-2023	
ELEMENTARY	19,754	92.89%	18,266	92.85%
MIDDLE	6,064	92.32%	5,588	92.66%
HIGH SCHOOL	11,251	90.37%	9,900	91.03%
TOTAL ALL DISTRICT SEGMENTS	37,069	92.05%	33,754	92.27%

Total Non-Public Schools as of 10/18/22	247
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2022
 CHARTER SCHOOLS

2022-2023 DEPENDENT CHARTER SCHOOLS	GENERAL EDUCATION					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			2022-2023 Actual Attendance	2022-2023	PERCENTAGE 2022-2023
Bowling Green McCoy	46	179	176	0	0	8	409	92.43%	377.03	92.65%
Bowling Green-Chacon	40	129	137	0	0	12	318	93.91%	299.81	93.96%
George W. Carver SAS	0	0	0	0	199	11	210	94.80%	203.06	94.29%
New Joseph Bonnheim Charter	34	92	102	0	0	2	230	92.02%	193.63	91.45%
New Tech High	0	0	0	0	151	2	153	94.79%	144.47	94.79%
The Met High School	0	0	0	0	217	2	219	97.95%	201.69	95.85%
Total Dependent Charter Schools	120	400	415	0	567	37	1,539	94.02%	1,419.69	93.60%

2022-2023 INDEPENDENT CHARTER SCHOOLS	GENERAL EDUCATION					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			2022-2023 Actual Attendance	2022-2023	PERCENTAGE 2022-2023
Aspire Capitol Heights Academy	22	64	62	23	0	0	171	91.58%	163.26	89.05%
CA Montessori Project Capitol Campus	72	121	116	39	0	1	349	93.67%	330.68	94.07%
Capitol Collegiate Academy	25	142	145	78	0	0	390	93.63%	365.62	93.54%
Growth Public Schools	60	117	100	0	0	0	277	91.94%	254.58	92.72%
Language Academy	88	199	200	131	0	0	618	95.11%	583.65	94.83%
PS 7 Elementary	73	171	172	166	0	0	582	89.04%	500.11	90.33%
Sacramento Charter HS	0	0	0	0	376	0	376	92.11%	337.94	92.79%
SAVA	0	0	0	66	639	0	705	96.51%	617.64	96.48%
Sol Aureus College Preparatory	42	113	133	68	0	0	356	92.76%	384.75	92.31%
Yav Pem Suab Academy	62	179	180	0	0	0	421	89.38%	392.16	89.28%
TOTAL INDEPENDENT CHARTER SCHOOLS	444	1,106	1,108	571	1,015	1	4,245	92.57%	3,930.39	92.54%

TOTAL CHARTER SCHOOLS	564	1,506	1,523	571	1,582	38	5,784	93.30%	5,350.07	93.07%
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2022
 ADULT EDUCATION SCHOOLS

ADULT EDUCATION	ENROLLMENT	HOURS EARNED			2022-2023 CUMULATIVE ADA		
		CONCURRENT	OTHER	TOTAL	CONCURRENT	OTHER	TOTAL
A. Warren McClaskey Adult Center	227	0	7,067.25	7,067.25	0	13.46	13.46
Charles A. Jones Career & Education Center	442	0	18,515.54	18,515.54	0	35.27	35.27
TOTAL ADULT EDUCATION	669	0	25,582.79	25,582.79	0	48.73	48.73

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2022
 GRADE BY GRADE ENROLLMENT

ELEMENTARY SCHOOLS	GENERAL EDUCATION ENROLLMENT							TOTAL GENERAL
	Kdgn	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	
A M Winn Elementary K-8 Waldorf	50	37	41	45	35	44	38	290
Abraham Lincoln El	77	80	66	74	79	83	74	533
Alice Birney Waldorf-Inspired K8	72	48	47	48	59	52	48	374
Bret Harte Elementary	24	33	23	11	30	20	24	165
Caleb Greenwood	53	82	64	72	79	65	64	479
Camellia Basic Elementary	75	49	47	44	58	59	53	385
Capital City School	18	23	34	32	27	41	27	202
Caroline Wenzel Elementary	23	25	31	32	26	20	41	198
Cesar Chavez ES	0	0	0	0	110	113	126	349
Crocker/Riverside Elementary	93	95	91	95	79	87	79	619
David Lubin Elementary	50	66	71	59	58	60	65	429
Earl Warren Elementary	69	48	61	60	66	56	67	427
Edward Kemble Elementary	114	128	117	129	0	0	0	488
Elder Creek Elementary	77	89	97	101	116	103	108	691
Ethel I Baker Elementary	81	95	88	90	79	81	80	594
Ethel Phillips Elementary	82	52	66	65	61	53	64	443
Father Keith B Kenny K-8 School	22	24	24	31	45	32	46	224
Genevieve Didion Elementary	68	65	70	70	66	66	67	472
Golden Empire Elementary	55	57	65	62	72	63	75	449
H W Harkness Elementary	47	24	27	36	41	47	31	253
Hollywood Park Elementary	21	36	19	27	35	37	27	202
Home/Hospital	6	2	5	15	3	4	32	67
Hubert H. Bancroft Elementary	62	71	49	55	45	41	66	389
Isador Cohen Elementary	59	42	38	25	38	41	33	276
James W Marshall Elementary	39	47	46	43	54	38	41	308
John Bidwell Elementary	46	33	44	42	22	27	27	241
John Cabrillo Elementary	37	32	35	44	37	37	51	273
John D Sloat Elementary	34	19	21	37	23	32	26	192
John H. Still K-8	47	60	59	61	78	69	97	471
John Morse Therapeutic Center	0	0	0	0	0	0	0	0
Leataata Floyd Elementary	24	42	41	37	32	40	44	260
Leonardo da Vinci K - 8 School	113	85	95	91	94	94	93	665
Mark Twain Elementary	38	24	35	35	33	33	34	232
Martin Luther King Jr Elementary	63	41	37	49	30	27	45	292
Matsuyama Elementary	54	63	55	69	67	79	64	451
Nicholas Elementary	72	68	71	71	87	74	78	521
O W Erlewine Elementary	28	33	38	28	38	43	29	237
Oak Ridge Elementary	53	70	62	72	66	56	76	455
Pacific Elementary	93	91	86	105	91	117	98	681
Parkway Elementary School	75	59	52	69	67	55	60	437
Peter Burnett Elementary	45	47	61	57	51	64	57	382
Phoebe A Hearst Elementary	93	94	94	95	93	92	93	654
Pony Express Elementary	34	45	45	49	60	62	52	347
Rosa Parks K-8 School	40	42	48	34	40	49	48	301
Sequoia Elementary	59	55	58	48	55	52	65	392
Success Academy K-8	0	0	0	0	0	1	1	2
Susan B Anthony Elementary	61	51	40	38	43	43	36	312
Sutterville Elementary	39	47	55	60	63	64	57	385
Tahoe Elementary	70	37	33	43	32	32	33	280
Theodore Judah Elementary	87	53	45	47	58	62	62	414
Washington Elementary	49	47	49	47	33	33	53	311
William Land Elementary	47	41	54	46	55	51	58	352
Woodbine Elementary	39	39	42	42	36	27	32	257
TOTAL	2,777	2,636	2,642	2,737	2,745	2,721	2,845	19,103

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2022
 CUMULATIVE TOTAL ABSENCES

ELEMENTARY	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	304	768	10,166	10,934	92.98%
Abraham Lincoln El	533	1,411	17,841	19,252	92.67%
Alice Birney Waldorf-Inspired K8	376	759	12,809	13,568	94.41%
Bret Harte Elementary	202	598	6,143	6,741	91.13%
Caleb Greenwood	482	731	16,628	17,359	95.79%
Camellia Basic Elementary	395	582	13,581	14,163	95.89%
Capital City School	202	800	6,840	7,640	89.53%
Caroline Wenzel Elementary	225	798	7,404	8,202	90.27%
Cesar Chavez ES	372	1,010	12,517	13,527	92.53%
Crocker/Riverside Elementary	620	1,079	21,206	22,285	95.16%
David Lubin Elementary	451	968	15,006	15,974	93.94%
Earl Warren Elementary	435	978	14,471	15,449	93.67%
Edward Kemble Elementary	505	1,464	16,539	18,003	91.87%
Elder Creek Elementary	695	1,558	23,606	25,164	93.81%
Ethel I Baker Elementary	597	1,735	19,630	21,365	91.88%
Ethel Phillips Elementary	446	1,414	14,496	15,910	91.11%
Father Keith B Kenny K-8 School	252	759	8,291	9,050	91.61%
Genevieve Didion Elementary	476	649	16,593	17,242	96.24%
Golden Empire Elementary	463	1,058	15,646	16,704	93.67%
H W Harkness Elementary	255	681	8,488	9,169	92.57%
Hollywood Park Elementary	241	710	7,924	8,634	91.78%
Home/Hospital	71	0	370	370	100.00%
Hubert H. Bancroft Elementary	404	1,092	13,334	14,426	92.43%
Isador Cohen Elementary	314	958	10,312	11,270	91.50%
James W Marshall Elementary	335	933	11,035	11,968	92.20%
John Bidwell Elementary	254	733	8,313	9,046	91.90%
John Cabrillo Elementary	315	923	9,897	10,820	91.47%
John D Sloat Elementary	205	701	6,684	7,385	90.51%
John H. Still K-8	481	1,824	15,656	17,480	89.57%
John Morse Therapeutic Center	10	34	326	360	90.56%
Leataata Floyd Elementary	261	1,089	8,104	9,193	88.15%
Leonardo da Vinci K - 8 School	684	1,011	23,611	24,622	95.89%
Mark Twain Elementary	249	749	8,287	9,036	91.71%
Martin Luther King Jr Elementary	313	937	10,345	11,282	91.69%
Matsuyama Elementary	458	971	15,482	16,453	94.10%
Nicholas Elementary	534	1,683	17,397	19,080	91.18%
O W Erlewine Elementary	257	817	8,451	9,268	91.18%
Oak Ridge Elementary	457	1,388	14,976	16,364	91.52%
Pacific Elementary	683	1,907	22,555	24,462	92.20%
Parkway Elementary School	460	1,768	14,579	16,347	89.18%
Peter Burnett Elementary	399	991	13,122	14,113	92.98%
Phoebe A Hearst Elementary	655	959	22,612	23,571	95.93%
Pony Express Elementary	363	735	12,166	12,901	94.30%
Rosa Parks K-8 School	315	936	10,279	11,215	91.65%
Sequoia Elementary	408	1,270	13,513	14,783	91.41%
Success Academy K-8	2	20	63	83	75.90%
Susan B Anthony Elementary	314	586	10,723	11,309	94.82%
Sutterville Elementary	389	634	13,447	14,081	95.50%
Tahoe Elementary	312	922	10,144	11,066	91.67%
Theodore Judah Elementary	432	915	14,522	15,437	94.07%
Washington Elementary	328	1,039	10,779	11,818	91.21%
William Land Elementary	353	660	12,014	12,674	94.79%
Woodbine Elementary	282	965	9,016	9,981	90.33%
TOTAL	19,825	50,660	657,939	708,599	92.85%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2022
 CUMULATIVE TOTAL ABSENCES

MIDDLE	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	65	187	2,153	2,340	92.01%
Albert Einstein MS	667	1,770	22,219	23,989	92.62%
Alice Birney Waldorf-Inspired K-8	110	205	3,768	3,973	94.84%
California MS	783	1,955	26,158	28,113	93.05%
Capital City School	101	769	2,370	3,139	75.50%
Fern Bacon MS	675	1,966	22,231	24,197	91.88%
Genevieve Didion K-8	110	117	3,851	3,968	97.05%
Home/Hospital	57	0	267.50	267.50	100.00%
John H. Still K-8	286	485	9,320	9,805	95.05%
John Morse Therapeutic Center	16	101	475	576	82.47%
Kit Carson 7-12	347	1,361	11,064	12,425	89.05%
Leonardo da Vinci K - 8 School	112	231	3,854	4,085	94.35%
Martin Luther King Jr K-8	28	114	1,134	1,248	90.87%
Rosa Parks K-8 School	423	1,294	13,860	15,154	91.46%
Sam Brannan MS	338	1,041	11,063	12,104	91.40%
School of Engineering and Science	239	377	8,233	8,610	95.62%
Success Academy K-8	4	14	90	104	86.54%
Sutter MS	1,076	1,849	36,793	38,642	95.22%
Will C Wood MS	684	2,108	22,521	24,629	91.44%
TOTAL	6,121	15,944	201,425	217,369	92.66%

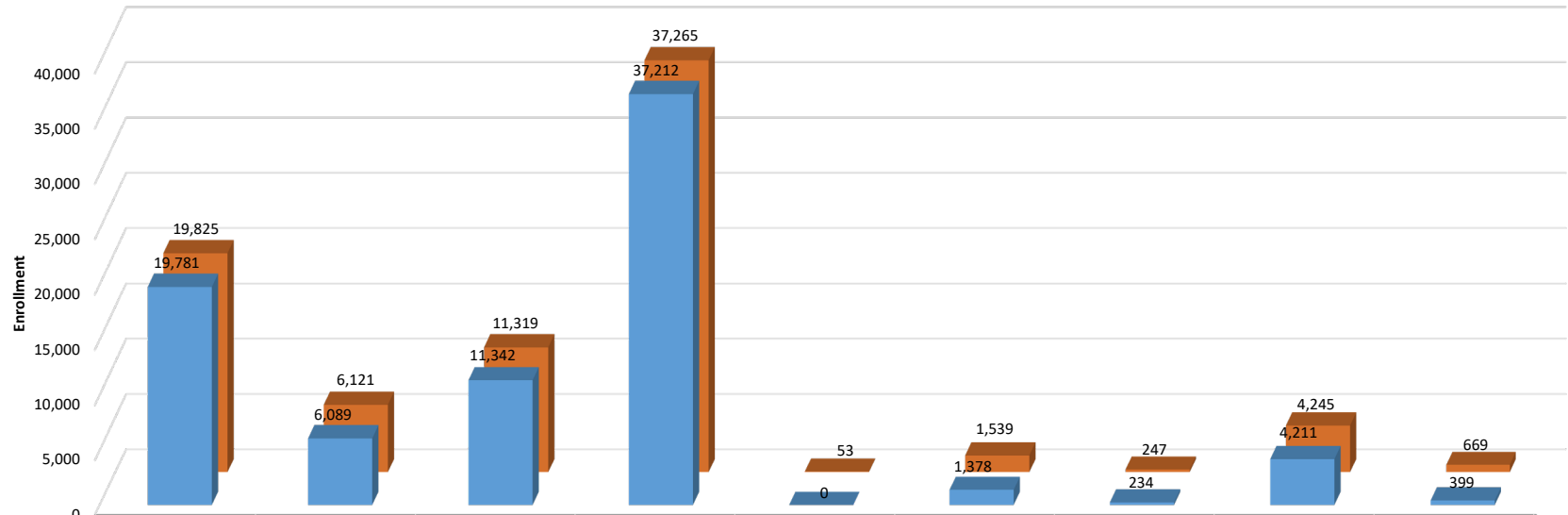
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 21, 2022
 CUMULATIVE TOTAL ABSENCES

HIGH SCHOOL	ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
American Legion HS	171	1,393	4,559	5,952	76.60%
Arthur A. Benjamin Health Prof	195	755	6,071	6,826	88.94%
C K McClatchy HS	2,414	7,624	77,288	84,912	91.02%
Capital City School	294	2,098	8,153	10,251	79.53%
Hiram W Johnson HS	1,713	6,292	52,333	58,625	89.27%
Home/Hospital	68	0	372.50	372.50	100.00%
John F Kennedy HS	1,977	5,371	62,113	67,484	92.04%
Kit Carson 7-12	192	550	6,261	6,811	91.92%
Luther Burbank HS	1,608	4,876	51,101	55,977	91.29%
Rosemont HS	1,518	4,695	47,989	52,684	91.09%
School of Engineering and Science	333	734	11,278	12,012	93.89%
West Campus HS	836	753	29,261	30,014	97.49%
TOTAL	11,319	35,141	356,780	391,921	91.03%

	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
TOTAL ALL SCHOOLS	37,265	101,745	1,216,144	1,317,889	92.28%

	Students in Non Public Schools	Total Enrollment	ADA	ADA %	% Change
2021-22 Actual		37,165	33,490	90.11%	
2022-2023 Projected		36,193	0	0.00%	
Month 01	234	37,212	33,827	92.56%	
Month 02	247	37,069	33,754	92.27%	-0.29%

Monthly Attendance



	Elementary	Middle	High	Total	Variance	Dependent Charter	Non-Public Schools	Independent Charter	Adult Ed.
Month 1 9/23/2022	19,781	6,089	11,342	37,212	0	1,378	234	4,211	399
Month 2 10/21/2022	19,825	6,121	11,319	37,265	53	1,539	247	4,245	669

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B23-00721		SETTLEMENT PAYMENT B.K & C.K.	SPECIAL EDUCATION DEPARTMENT	01	60,000.00
B23-00722	ZYTECH SOLUTIONS INC	CHROMEBOOK REPAIRS FOR STUDENT LEARNING	TECHNOLOGY SERVICES	01	5,000.00
B23-00724	MULLER SPORTS SERVICE	SPORTS OFFICIALS-FALL FY23 @ 6 HIGH SCH	EQUITY, ACCESS & EXCELLENCE	01	150,000.00
B23-00725	GINA HARDESTY	PARENT MILEAGE REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	2,137.50
B23-00726		FEDERAL PROPORTIONATE SHARE 2022-23	SPECIAL EDUCATION DEPARTMENT	01	1,498.36
B23-00727	RALEY'S BEL AIR NOB HILL FOODS	22-23 SY FOOD FOR PARENT ENGAGEMENT MEETING/EVENTS	PARENT ENGAGEMENT	01	1,600.00
B23-00728	IMCO	IMCO -SUPPLIES FOR CERAMIC CLASS	LUTHER BURBANK HIGH SCHOOL	01	2,000.00
B23-00729	WM BOLTHOUSE FARMS INC	SNACK PACK CARROTS FOR SUPPER PROGRAM SY 22-23	NUTRITION SERVICES DEPARTMENT	13	50,000.00
B23-00730	FRESH INNOVATIONS CALIFORNIA	FRESH APPLE SLICES FOR 2022-23 SY	NUTRITION SERVICES DEPARTMENT	13	50,000.00
B23-00731		SETTLEMENT PAYMENT OAH 2021090277	SPECIAL EDUCATION DEPARTMENT	01	9,000.00
B23-00732	CARGILL INC	EGG PRODUCTS FOR 2022-23 SY	NUTRITION SERVICES DEPARTMENT	13	25,000.00
B23-00733	ALL WEST COACHLINES INC	ALL WEST - ATHLETIC TRANSPORTATION 2022-2023	WEST CAMPUS	01	10,000.00
B23-00734	HANNIBAL'S CATERING	22-23 SY FOOD FOR PARENT ENGAGEMENT EVENTS	PARENT ENGAGEMENT	01	6,000.00
B23-00735		SETTLEMENT PAYMENT OAH CASE NO. 2022020346 J.R.	SPECIAL EDUCATION DEPARTMENT	01	60,000.00
B23-00736	REDI GRO CORP	SUPPLIES FOR AGRICULTURE PROGRAM @ BURBANK	CAREER & TECHNICAL PREPARATION	01	1,800.00
B23-00737	ALL WEST COACHLINES INC	ATHLETICS TRANSPORTATION	ROSEMONT HIGH SCHOOL	01	20,000.00
B23-00738	T-MOBILE USA INC	HOTSPOTS FOR CHARTER CAFETERIAS SY22-23	NUTRITION SERVICES DEPARTMENT	13	1,600.00
B23-00739	ODP BUSINESS SOLUTIONS LLC	OFFICE DEPOT BLANKET FOR ERGO FURNITURE	RISK MANAGEMENT	67	15,000.00
B23-00740	SACRAMENTO REGIONAL TRANSIT FA RE PREPAYMENT UNIT	BUS STICKERS 2022-2023 FOR HOMELESS SVS.	STUDENT SUPPORT&HEALTH SRVCS	01	3,000.00
B23-00741	D & P ENTERPRISES INC dba CRES CO-RESCO	CULINARY ARTS SUPPLIES @ JFK	CAREER & TECHNICAL PREPARATION	01	3,000.00
B23-00742		FEDERAL PROPORTIONATE SHARE 2022-23	SPECIAL EDUCATION DEPARTMENT	01	1,501.82
B23-00743	ALL WEST COACHLINES INC	LSJ TRANSPORTATION FOR FIELD TRIPS	LUTHER BURBANK HIGH SCHOOL	01	4,000.00

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ESCAPE ONLINE

Page 1 of 18

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B23-00744	DEPARTMENT OF JUSTICE ACCTG OF FICE CASHIERING UNIT	DEPT. OF JUSTICE, FINGERPRINTING FEES 2022-2023	HUMAN RESOURCE SERVICES	01	150,000.00
B23-00745	HANNIBAL'S RESTAURANT AND CATE	CTE ADVISORY MTG, OCT 20, 2022	CAREER & TECHNICAL PREPARATION	01	693.83
B23-00746	ASSOCIATION OF CALIFORNIA SCHO OL ADMINISTRATORS	* BLANKET* 22-23 ACSA ADMINISTRATION HIRING ACCT	HUMAN RESOURCE SERVICES	01	8,000.00
B23-00747	HALO BRANDED SOLUTIONS INC	2022/2023 RECRUITMENT FAIR ITEMS	HUMAN RESOURCE SERVICES	01	5,000.00
B23-00748	EAN SERVICES LLC	VARIOUS SCHOOL FIELDTRIPS CAR RENTAL	CAREER & TECHNICAL PREPARATION	01	3,000.00
B23-00749	CAL INC	CAL INC - LEAD AND ASBESTOS TRAININGS	RISK MANAGEMENT	01	15,000.00
B23-00750	ECOLAB INC	SUPPLIES FOR CULINARY ARTS PRGM@ JFK- J. BURDICK	CAREER & TECHNICAL PREPARATION	01	500.00
B23-00751	FRANKLIN COVEY CLIENT SALES	FRANKLIN COVEY TLIM STUDENT LEADERSHIP	SEQUOIA ELEMENTARY SCHOOL	01	5,900.00
CHB23-00357	THE HOME DEPOT PRO	SCHOOL SUPPLIES 22/23	NEW TECH	09	1,500.00
CHB23-00358	ODP BUSINESS SOLUTIONS LLC	OFFICE DEPOT - INSTRUCTION SUPPLIES	WOODBINE ELEMENTARY SCHOOL	01	1,700.00
CHB23-00359	ODP BUSINESS SOLUTIONS LLC	OFFICE DEPOT - ADMIN SUPPLIES	WOODBINE ELEMENTARY SCHOOL	01	400.00
CHB23-00360	ODP BUSINESS SOLUTIONS LLC	OFFICE BLANKET FOR SUPPLIES STAFF WORK ROOM	CAROLINE WENZEL ELEMENTARY	01	1,500.00
CHB23-00361	ODP BUSINESS SOLUTIONS LLC	LAW ACADEMY CLASSROOM SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	5,000.00
CHB23-00362	RAY MORGAN/SCUSD	CANON COPIER RENTAL 2022-2023	HOLLYWOOD PARK ELEMENTARY	01	3,000.00
CHB23-00363	ODP BUSINESS SOLUTIONS LLC	SUPPLEMENTAL SCHOOL SUPPLIES	JOHN H. STILL - K-8	01	20,000.00
CHB23-00364	ODP BUSINESS SOLUTIONS LLC	OFFICE SUPPLIES 2022-2023 FOR HUMAN RESOURCES DEPT	HUMAN RESOURCE SERVICES	01	10,000.00
CHB23-00365	ODP BUSINESS SOLUTIONS LLC	Office Depot Blanket LCFF	ISADOR COHEN ELEMENTARY SCHOOL	01	5,000.00
CHB23-00366	ODP BUSINESS SOLUTIONS LLC	OFFICE DEPOT	EARL WARREN ELEMENTARY SCHOOL	01	1,000.00
CHB23-00367	ODP BUSINESS SOLUTIONS LLC	22-23 Blanket for Office Depot Supplies	GENEVIEVE DIDION ELEMENTARY	01	5,737.00
CHB23-00368	OFFICE DEPOT	OFFICE DEPOT BLANKET 2022-23 STUDENT MATERIALS	PACIFIC ELEMENTARY SCHOOL	01	20,000.00
CHB23-00369	ODP BUSINESS SOLUTIONS LLC	Office Depot Classroom Supplies	EARL WARREN ELEMENTARY SCHOOL	01	3,000.00
CS23-00252	TORAN BAHA	CONFIRMING DARI TRANSLATION SERVICE	ETHEL I. BAKER ELEMENTARY	01	165.00

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ESCAPE ONLINE

Page 2 of 18

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

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CS23-00253	SIERRA NEVADA JOURNEYS SOUTHSI DE SCHOOL ANNEX	SNJ SCIENCE PROGRAM - SCHOOLWIDE	WILLIAM LAND ELEMENTARY	01	500.00
CS23-00254	KITCHELL CEM INC	0029-401 BRET HARTE PLYGRND-CONST MGMT SERV	FACILITIES SUPPORT SERVICES	21	75,600.00
CS23-00255	NICOLE ROGERS	THE CENTRAL KITCHEN MARKETING AGREEMENT	NUTRITION SERVICES DEPARTMENT	13	71,400.00
CS23-00256	ALZA STRATEGIES LLC C/O HILLAR Y MCLEAN	ALZA CONSULTING	COMMUNICATIONS OFFICE	01	60,000.00
CS23-00257	TALX CORPORATION	TALX, EMPLOYMENT VERIFICATION SYSTEM 2022-2023	HUMAN RESOURCE SERVICES	01	2,700.00
CS23-00258	BROOKE PURVES	CJA COLLEGE MENTORING SERVICE AGREEMENT FY23	C. K. McCLATCHY HIGH SCHOOL	01	3,000.00
CS23-00259	LAURA RIVERA	CONSULTING SERVICES REVIEW PROCUREMENT PROCESS	PURCHASING SERVICES	01	3,906.00
CS23-00261	LANE 9 LLC	Lane 9,LLC NJB STEER COMM BYLAWS REVIEW AND PREP	NEW JOSEPH BONNHEIM	09	2,000.00
CS23-00262	LAW OFFICES OF MARK T. HARRIS	ATTORNEY SERVICES	ADMIN-LEGAL COUNSEL	01	80,000.00
CS23-00263	CENTER FOR COLLABORATIVE SOLUT	CECHCR PROFESSIONAL SERVICES AGREEMENT	RISK MANAGEMENT	68	120,000.00
CS23-00264	CALIFORNIA TREE AND LANDSCAPE	0265-461 OAK RIDGE - ARBORIST INSPECTION	FACILITIES SUPPORT SERVICES	21	880.00
CS23-00265	LYNN SOLARI	MORNING MEETING PD	O. W. ERLEWINE ELEMENTARY	01	3,486.62
CS23-00266	SACRAMENTO AREA YOUTH GOLF ASS OCIATION dba THE FIRST TEE	AFTERSCHOOL MASTERS ENRICH/FIRST TEE	NEW JOSEPH BONNHEIM	09	5,000.00
CS23-00267	HEIDI KOSKI CONSULTING	Heidi Koski Consulting 2022-23	EARL WARREN ELEMENTARY SCHOOL	01	5,800.00
CS23-00268	UNITED COLLEGE ACTION NETWORK INC	U-CAN CONTRACT 22-23 SY	COUNSELING SERVICES	01	160,000.00
CS23-00269	LAW OFFICE OF RAOUL A. BOZIO	LEGAL COUNSEL	ADMIN-LEGAL COUNSEL	01	100,000.00
CS23-00270	MICHAEL BRIM dba THE CYPHER HI P HOP	2022-23 SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	26,500.00
CS23-00271	FOOD LITERACY CENTER	2022-23 SUPPLEMENTAL PROVIDOR	YOUTH DEVELOPMENT	01	52,200.00
CS23-00272	DWIGHT TAYLOR SR	DWIGHT TAYLOR SR.	YOUTH DEVELOPMENT	01	19,560.00
CS23-00273	GWENDOLYN GILES	Musical Performance for 11/19/22 Community Event	COMMUNICATIONS OFFICE	01	500.00
CS23-00274	COGNITIVE COLLECTIONS EDU	IEE PSYCHOLOGICAL ASSESMENT FOR B.W.	SPECIAL EDUCATION DEPARTMENT	01	6,000.00
CS23-00275	KITCHELL CEM INC	0450-453 KIT CARSON HVAC REPLACE-CONST MGMT SERV	FACILITIES SUPPORT SERVICES	01	166,890.00

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ESCAPE ONLINE

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS23-00278	CA DESIGN WEST ARCHITECTS	0327-401 SEQUOIA RR-REPLACE-ARCH SERV	FACILITIES SUPPORT SERVICES	21	134,661.58
CS23-00279	LINKED LEARNING ALLIANCE	LL ALLIANCE SCOPE WORK 2022-23	CAREER & TECHNICAL PREPARATION	01	128,500.00
CS23-00285	CALIFORNIA FIRE FIGHTER JOINT APPRENTICESHIP COMMITTEE	CA FIRE FIGHTERS 2022-2023 APPRENTICESHIP PROGRAM	CHARLES A. JONES CAREER & ED	11	634,713.66
N23-00034	GLOBAL TELETHERAPY	AGENCY SERVICES	SPECIAL EDUCATION DEPARTMENT	01	5,177.50
P23-00996	SCOE FINANCIAL SERVICES	SLY PARK INVOICE	ISADOR COHEN ELEMENTARY SCHOOL	01	5,655.00
P23-00997	DISCOUNT SCHOOL SUPPLY	First 5 Classroom Materials	EARLY LEARNING & CARE PROGRAMS	12	1,010.67
P23-00998	EAN SERVICES LLC	FIELD TRIP 10-7-2022 CSUS	YOUTH DEVELOPMENT	01	102.80
P23-00999	PERFORMANCE HEALTH SUPPLY INC dba MEDCO SUPPLY CO	ATHLETIC TRAINING SUPPLIES	ROSEMONT HIGH SCHOOL	01	1,967.32
P23-01000	CAL INC	CAL INC - ASBESTOS TRAININGS	RISK MANAGEMENT	01	1,530.00
P23-01001	AMAZON CAPITAL SERVICES	Books for First 5 Classrooms	EARLY LEARNING & CARE PROGRAMS	12	1,474.49
P23-01002	CDW GOVERNMENT	CLASSROOM DESKTOP	ROSA PARKS MIDDLE SCHOOL	01	980.40
P23-01003	FIRST	# 3598 FIRST ROBOTICS COMPETITION @SES	CAREER & TECHNICAL PREPARATION	01	9,000.00
P23-01004	CRISTINA KOSAKOWSKI	CONFIRMING SUPPORT CENTER SUPPLIES REIMBURSEMENT	ETHEL I. BAKER ELEMENTARY	01	3,450.65
P23-01005	SMUD	0520-433 HJHS STADIUM SMUD MOVE TO CONSTRUCTION	FACILITIES SUPPORT SERVICES	21	1,063.00
P23-01006	KOMBAT SOCCER INC	*****CONFIRMING****VOLLEY BALL UNIFORMS	ALBERT EINSTEIN MIDDLE SCHOOL	01	391.50
P23-01007	CDW GOVERNMENT	SHARP MONITOR/TRIP LITE MOBILE TV MOUNT	WEST CAMPUS	01	3,616.70
P23-01008	CURRICULUM ASSOCIATES LLC	IREADY STUDENT LICENSES	FERN BACON MIDDLE SCHOOL	01	2,640.00
P23-01009	LUX BUS AMERICA CO	TRANSPORTING 5th grade/Starbase	BG CHACON ACADEMY	09	6,342.00
P23-01010	AMAZON CAPITAL SERVICES	ICE MAKER, ICE CHEST, ICE PACKS SCHOOL WIDE	CAROLINE WENZEL ELEMENTARY	01	192.19
P23-01011	FLORIN HIGH SCHOOL	TREAT-AS-CONFIRMING-MAT HLETES COMP FEES22-23	C. K. McCLATCHY HIGH SCHOOL	01	50.00
P23-01012	CHRISTINA ESPINOSA	REIMBURSEMENT FOR LAPTOP	COUNSELING SERVICES	01	1,423.10
P23-01013	AMAZON CAPITAL SERVICES	32A INK CARTRIDGE (DIZON)	JOHN F. KENNEDY HIGH SCHOOL	01	35.68
P23-01014	AMAZON CAPITAL SERVICES	SEL POSTERS FOR MATH DEPT	ENGINEERING AND SCIENCES HS	01	50.94

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ESCAPE ONLINE

Page 4 of 18

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01015	AMAZON CAPITAL SERVICES	RECORDS PROJECT MATERIALS	SPECIAL EDUCATION DEPARTMENT	01	142.05
P23-01016	COMMERCIAL APPLIANCE SERVICE	CONFIRM- SKILLS CENTER KITCHEN EQUIPMENT REPAIRS	FACILITIES MAINTENANCE	01	534.76
P23-01017	ATKINSON, ANDELSON, LOYA, RUUD & ROMO PROFESSIONAL CORP	FRISK BOOKS FOR ADMIN TRAINING	HUMAN RESOURCE SERVICES	01	1,859.38
P23-01018	SCOE K12 CURRICULUM & INSTRUCTION	2023 TEACHER OF THE YEAR RECOGNITION BANQUET	HUMAN RESOURCE SERVICES	01	384.00
P23-01019	BRAINPOP	BrainPOP 22-23	ACADEMIC OFFICE	01	270,562.50
P23-01020	AMAZON CAPITAL SERVICES	SCULP BOOK ORDER	HUMAN RESOURCE SERVICES	01	437.27
P23-01021	LINDA BEICHLER dba PROMOTIONS PLUS	PE CLOTHES	SUTTER MIDDLE SCHOOL	01	10,926.19
P23-01022	BRIGHTLY SOFTWARE INC	BRIGHTLY SOFTWARE SUBSCRIPTIONS 2022/23	FACILITIES SUPPORT SERVICES	01	104,036.10
P23-01023	NSAV SOLUTIONS	REPLACEMENT LIGHT LAMPS FOR PROJECTORS	WILL C. WOOD MIDDLE SCHOOL	01	874.62
P23-01024	PACIFIC OFFICE AUTOMATION	RISO INK	MATSUYAMA ELEMENTARY SCHOOL	01	228.89
P23-01025	ALCATRAZ CRUISES LLC	LAW- Alcatraz Field trip admission	HIRAM W. JOHNSON HIGH SCHOOL	01	3,307.20
P23-01026	ZOHO CORPORATION	MANAGE-ENGINE SUBSCRIPTION/SCUSD.EDU DOMAIN	TECHNOLOGY SERVICES	01	6,811.00
P23-01027	SCHOOL INFO APP LLC	SCHOOL INFO APP MOBILE COMMUNICATION STAFF PARENTS	CAROLINE WENZEL ELEMENTARY	01	2,500.00
P23-01028	CDW GOVERNMENT	CHROMEBOOK CART 2022-23	AMERICAN LEGION HIGH SCHOOL	01	13,005.24
P23-01029	CDW GOVERNMENT	COLOR PRINTER FOR SDC/AUTISTIC CLASS	C. K. McCLATCHY HIGH SCHOOL	01	419.81
P23-01030	ADOBE INC	ADOBE CREATIVE CLOUD ALL MLP ENTRPSE - CTE & Dist	TECHNOLOGY SERVICES	01	12,300.00
P23-01031	SAMI KADER dba KADER CAMP INC	SAMI'S CIRCUIT ON DEMAND	YOUTH DEVELOPMENT	01	10,500.00
P23-01032	LUX BUS AMERICA CO	CHARTER BUSES FOR HBCU CONF. 9/14/22	COUNSELING SERVICES	01	5,160.80
P23-01033	HANNIBAL'S RESTAURANT AND CATE	CATERING FOR HBCU COLLEGE FAIR 9/14/22	COUNSELING SERVICES	01	997.09
P23-01034	HANNIBAL'S RESTAURANT AND CATE	CATERING FOR COLLEGE & CAREER FAIR 9/24/22	COUNSELING SERVICES	01	3,717.58
P23-01035	AMADOR STAGE LINES INC	BUS RENTAL-CTE VISIT UC MERCED NOV 8, 2022	CAREER & TECHNICAL PREPARATION	01	2,086.00
P23-01036	ALL WEST COACHLINES INC	INV 78418, 78489, 78483, 78446	ROSEMONT HIGH SCHOOL	01	5,764.74
P23-01037	THE FRESHY FRESH	The Freshy Fresh- Laundry Services- SUMMER	EARLY LEARNING & CARE PROGRAMS	12	66.30

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ESCAPE ONLINE

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P23-01038	TOBII DYNAVOX LLC	SPED - ARATA	SPECIAL EDUCATION DEPARTMENT	01	895.00
P23-01039	LUX BUS AMERICA CO	6TH GRADE SCIENCE CAMP - ALLIANCE REDWOODS	JOHN D SLOAT BASIC ELEMENTARY	01	3,400.00
P23-01043	JOHNSON CONTROLS INC	0520-463 HIRAM JOHNSON METASYS HVAC CONTROLS	FACILITIES SUPPORT SERVICES	01	1,041,265.14
P23-01044	JOHNSON CONTROLS INC	0530-463 LUTHER BURBANK METASYS HVAC CONTROLS	FACILITIES SUPPORT SERVICES	01	1,752,741.27
P23-01046	RJ COMMERCIAL FLOORING CO	CONFIRMING L DA VINCI FLOORING PLANT MGR ROOM	FACILITIES MAINTENANCE	01	12,789.73
P23-01047	RJ COMMERCIAL FLOORING CO	CONFIRMING L DA VINCI FLOORING ROOM 14A	FACILITIES MAINTENANCE	01	26,061.36
P23-01048	THE N CERVANTEZ ENT INC TACOS JESSICA #2	MEASURE H COMMUNITY MEETINGS - DINNER	FACILITIES SUPPORT SERVICES	21	5,000.00
P23-01049	MCM ROOFING COMPANY INC.	0570-409 AMER LEGION ROOF REPLACE-CONST SERV	FACILITIES SUPPORT SERVICES	21	498,000.00
P23-01050	COUNTY OF SACRAMENTO ENVIRONME NTAL MGMT DEPT	HAZARDOUS MATERIALS DISCLOSURE FEES - JFK	JOHN F. KENNEDY HIGH SCHOOL	01	1,188.00
P23-01051	EMICS INC	INFORMED K-12 RENEWAL JULY 2022-JUNE 2023	HUMAN RESOURCE SERVICES	01	164,058.00
P23-01052	AMAZON CAPITAL SERVICES	Pull Ups for Preschool Classrooms - ELC Nurses	EARLY LEARNING & CARE PROGRAMS	12	992.78
P23-01053	ODP BUSINESS SOLUTIONS LLC	INSTRUCTIONAL SUPPLIES FOR SPED TEACHER (YASIN)	JOHN F. KENNEDY HIGH SCHOOL	01	196.00
P23-01054	ODP BUSINESS SOLUTIONS LLC	INST SUPPLIES FOR SPED TEACHER (ABE)	JOHN F. KENNEDY HIGH SCHOOL	01	58.58
P23-01055	ODP BUSINESS SOLUTIONS LLC	WIRELESS PA SPEAKER - SPED (CHLOE)	JOHN F. KENNEDY HIGH SCHOOL	01	184.04
P23-01056	ODP BUSINESS SOLUTIONS LLC	WHITEBOARD	CESAR CHAVEZ INTERMEDIATE	01	217.49
P23-01057	ODP BUSINESS SOLUTIONS LLC	LEGAL SIZE PAPER FOR SPED TEACHER	JOHN F. KENNEDY HIGH SCHOOL	01	163.10
P23-01058	AMAZON CAPITAL SERVICES	Amazon storage containers	EARLY LEARNING & CARE PROGRAMS	12	173.57
P23-01059	BOOKS EN MORE	CLASSROOM LIBRARY - MS MESTIDIO F1	LUTHER BURBANK HIGH SCHOOL	01	95.71
P23-01060	KLINE MUSIC INC	ANNA KACHAGIN	JOHN H. STILL - K-8	01	239.01
P23-01061	PAR INC	PSYCHOLOGIST TEST KIT - LINE 101 HAHN	SPECIAL EDUCATION DEPARTMENT	01	195.53
P23-01062	PROPELE ELECTRIC BOAT MOTORS	MOTOR FOR BOAT FOR SOLAR REGATTA	ENGINEERING AND SCIENCES HS	01	1,549.00
P23-01063	AMAZON CAPITAL SERVICES	ATHLETIC EQUIPMENT	JOHN H. STILL - K-8	01	626.49
P23-01064	CDW GOVERNMENT	AT ORDER - LINE 107 WATTEN PurchSave \$120	SPECIAL EDUCATION DEPARTMENT	01	541.58
P23-01065	AMAZON CAPITAL SERVICES	PSYCHOLOGIST ORDER - LINE 95 L.NAVARRO	SPECIAL EDUCATION DEPARTMENT	01	122.44

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ESCAPE ONLINE

Page 6 of 18

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

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P23-01066	AMAZON CAPITAL SERVICES	OTR ORDER - B.D. @ JFK	SPECIAL EDUCATION DEPARTMENT	01	152.20
P23-01067	AMAZON CAPITAL SERVICES	AAC ORDER - LINE 103 & 104 WILSON	SPECIAL EDUCATION DEPARTMENT	01	711.40
P23-01068	AMAZON CAPITAL SERVICES	AT ORDER - LINE 97 WATTENBERG	SPECIAL EDUCATION DEPARTMENT	01	2,030.55
P23-01069	HEGGERTY PHONEMIC AWARENESS	HEGGERTY CURRICULUM PHONEMIC AWARENESS BOOKS	JOHN CABRILLO ELEMENTARY	01	623.00
P23-01070	FOLLETT CONTENT SOLUTIONS LLC	FOLLETT- 2022-23 LIBRARY	KIT CARSON INTL ACADEMY	01	1,997.31
P23-01071	SCHOLASTIC INC	11/22 - 5/23 SCHOLASTIC - SUPP. CURRICULUM	CAPITAL CITY SCHOOL	01	139.98
P23-01072	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PROTOCOL - PSYCHOLOGIST (HAHN)	SPECIAL EDUCATION DEPARTMENT	01	433.25
P23-01073	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PROTOCOL - PSYCHOLOGIST (WILLIAMS-TAHOE)	SPECIAL EDUCATION DEPARTMENT	01	1,022.44
P23-01074	WESTERN PSYCHOLOGICAL SERVICES	PSYCHOLOGIST PROTOCOLS - LINE 94 L.NAVARRO	SPECIAL EDUCATION DEPARTMENT	01	342.79
P23-01075	SCHOOL NURSE SUPPLY INC	SUPPLIES FOR NURSES OFFICE	WILL C. WOOD MIDDLE SCHOOL	01	1,439.85
P23-01076	SCOE FINANCIAL SERVICES	SLY PARK 22-23-DEPOSIT	O. W. ERLEWINE ELEMENTARY	01	660.00
P23-01077	WESTERN PSYCHOLOGICAL SERVICES	SLP Protocols	SPECIAL EDUCATION DEPARTMENT	01	967.88
P23-01078	FUN AND FUNCTION	OT MATERIAL - Z.C. @ BOWLING GREEN	SPECIAL EDUCATION DEPARTMENT	01	195.50
P23-01079	KAGAN PUBLISHING INC	INSTRUCTIONAL SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,354.48
P23-01081	ODP BUSINESS SOLUTIONS LLC	Afterschool Enhances Learning and Enrichment-Ian	NEW JOSEPH BONNHEIM	09	218.00
P23-01082	TROXELL COMMUNICATIONS INC	MICROPHONE FOR PARENT ENGAGEMENT MEETINGS	CAMELLIA BASIC ELEMENTARY	01	515.38
P23-01083	ODP BUSINESS SOLUTIONS LLC	CALENDARS FOR CUSTODIAL SUPPORT	BUILDINGS & GROUNDS/OPERATIONS	01	286.84
P23-01084	KNOX CO	KNOX LOCKS FOR SITES	BUILDINGS & GROUNDS/OPERATIONS	01	160.95
P23-01085	BOOKS EN MORE	PD BOOKS FOR TEACHERS-STAFF DEVELOPMENT	FERN BACON MIDDLE SCHOOL	01	269.27
P23-01086	DISCOUNT SCHOOL SUPPLY	Afterschool Supplies for Masters	NEW JOSEPH BONNHEIM	09	1,404.66
P23-01087	LAKESHORE LEARNING MATERIALS	Afterschool Supplies for NJB Enrichment	NEW JOSEPH BONNHEIM	09	326.22
P23-01088	JOSTENS INC	GRADUATION SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	794.96

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ESCAPE ONLINE

Page 7 of 18

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01089	GBC GENERAL BINDING CORP	JCBA- INSTRUCTIONAL MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	699.49
P23-01090	ABELS APPLE ACRES INC	APPLE HILL - ABELS APPLE ACRES	NEW JOSEPH BONNHEIM	09	859.00
P23-01091	LAKESHORE LEARNING MATERIALS	Afterschool Materials Lakeshore Quote#C665135	NEW JOSEPH BONNHEIM	09	3,083.28
P23-01092	AMAZON CAPITAL SERVICES	SDC CHANGING STATION SUPPLIES	WASHINGTON ELEMENTARY SCHOOL	01	262.34
P23-01093	AMAZON CAPITAL SERVICES	For Rm. A2 - Classroom Supply	EARL WARREN ELEMENTARY SCHOOL	01	23.38
P23-01094	AMAZON CAPITAL SERVICES	Classroom Use for Testing	EARL WARREN ELEMENTARY SCHOOL	01	93.53
P23-01095	AFFORDABLE TRENCHLESS and PIP E LINING	SACRAMENTO HS (ST. HOPE) SEWER LINE REPAIR	FACILITIES MAINTENANCE	01	19,950.00
P23-01096	CHEFS TOYS LLC	REFER/FRZR FOR WOODBINE/R.PARKS	NUTRITION SERVICES DEPARTMENT	13	18,981.08
P23-01097	BRIAN FOSTER REFEREE ASSOCIATION	2023 REFEREE SVCS - SMALL HS SPORTS PROGRAM	DEPUTY SUPERINTENDENT	01	3,350.00
P23-01098	GBC GENERAL BINDING CORP	ONE-YEAR MAINTENANCE AGREEMENT	HUBERT H BANCROFT ELEMENTARY	01	549.92
P23-01099	RENE L OROZCO	AZTLAN UNDERGROUND MUSICAL PRESENTATION	WASHINGTON ELEMENTARY SCHOOL	01	500.00
P23-01100	WEVIDEO	WEVIDEO LICENSE-SUPP. MATERIALS	FERN BACON MIDDLE SCHOOL	01	343.52
P23-01101	BOOKS EN MORE	LSJ CLASSROOM LIBRARY	LUTHER BURBANK HIGH SCHOOL	01	485.49
P23-01102	BOOKS EN MORE	NOVELS FOR CLASSROOM LIBRARY	FERN BACON MIDDLE SCHOOL	01	832.96
P23-01103	DISCOUNT SCHOOL SUPPLY	AFTERSCHOOL MATERIALS FOR NJB ENRICHMENT	NEW JOSEPH BONNHEIM	09	513.36
P23-01104	LAKESHORE LEARNING MATERIALS	EASY CLEAN UP ROOM DIVIDERS SDC PRESCHOOL	WASHINGTON ELEMENTARY SCHOOL	01	599.97
P23-01105	SCHOOL SPECIALTY	LIVE SCIENCE MATERIAL	BG CHACON ACADEMY	09	164.46
P23-01106	PLUSHY FEELY CORP dba KIMOCHIS	Clinician supplies- KIMOCHI & Mixed Bag	EARLY LEARNING & CARE PROGRAMS	12	205.20
P23-01107	UNIVERSAL ATHLETIC LLC GAME ON E	ATHLETICS- BASEBALL PANTS	HIRAM W. JOHNSON HIGH SCHOOL	01	523.74
P23-01108	UNIVERSAL ATHLETIC LLC GAME ON E	ATHLETICS- TRACK SINGLET	HIRAM W. JOHNSON HIGH SCHOOL	01	1,175.59
P23-01109	UNIVERSAL ATHLETIC LLC GAME ON E	WOMEN SOFTBALL UNIFORMS	LUTHER BURBANK HIGH SCHOOL	01	2,574.11
P23-01110	UNIVERSAL ATHLETIC LLC GAME ON E	SOCCER NETS	LUTHER BURBANK HIGH SCHOOL	01	320.81
P23-01111	CSUS PARKING SACRAMENTO STATE UNIVERSITY	CSUS PARKING PERMITS - TRANSITION CLASS	SPECIAL EDUCATION DEPARTMENT	01	1,425.00
P23-01112	AURORA ENVIRONMENTAL SERVICES	MULTI-SITES SCOPE OF WORK - AURORA ENVIRONMENTAL	RISK MANAGEMENT	01	34,800.00

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ESCAPE ONLINE

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01113	ALLIANCE REDWOODS CONF GROUND	6TH GRADERS SCIENCE CAMP	JOHN D SLOAT BASIC ELEMENTARY	01	10,275.00
P23-01114	SCHOOL SPECIALTY	pe	MARK TWAIN ELEMENTARY SCHOOL	01	323.77
P23-01115	CHARTER AMERICA BUS CO THANDI ENTERPRISES INC	TRANSPORT 6TH GRADERS	BG CHACON ACADEMY	09	6,533.18
P23-01116	THE SOCCER WALL CO dba SOCCER INNOVATIONS	ATHLETICS TEAM SHELTER	HIRAM W. JOHNSON HIGH SCHOOL	01	12,427.89
P23-01117	SCOE FINANCIAL SERVICES	SLY PARK DEPOSIT	SUTTERVILLE ELEMENTARY SCHOOL	01	13,925.00
P23-01118		SETTLEMENT PAYMENT - OAH CASE 2021050802 M.V.	SPECIAL EDUCATION DEPARTMENT	01	2,720.00
P23-01119	CDW GOVERNMENT	AT ORDER - LINE 98 WATTENBERG	SPECIAL EDUCATION DEPARTMENT	01	6,234.86
P23-01120	FOLLETT CONTENT SOLUTIONS LLC	G. Didion Biography Library order (grant monies)	LIBRARY/TEXTBOOK SERVICES	01	673.64
P23-01121	APPLE INC	AT ORDER - LINE 96 WATTENBERG	SPECIAL EDUCATION DEPARTMENT	01	8,550.03
P23-01122	B&H FOTO & ELECTRONICS CORP B& H PHOTO-VIDEO	MULTI-MEDIA CAMERAS, SCAN DISK/PRT ADPT-JC BURBANK	CAREER & TECHNICAL PREPARATION	01	17,381.57
P23-01123		SETTLEMENT PAYMENT - FINAL D.W-G	SPECIAL EDUCATION DEPARTMENT	01	10,000.00
P23-01126	JOHNSON CONTROLS INC	0525-463 JOHN F KENNEDY METASYS HVAC CONTROLS	FACILITIES SUPPORT SERVICES	01	1,335,524.72
P23-01127	CDW GOVERNMENT	PROOFPOINT RENEWAL - EMAIL SECURITY/SUPPORT	TECHNOLOGY SERVICES	01	90,720.00
P23-01128	ULINE	NURSE ORDER-LARGE GLOVES (LORI SOUZA)	EARLY LEARNING & CARE PROGRAMS	12	1,495.60
P23-01129	BRIGHTVIEW LANDSCAPE DEVELOPM ENT INC	CONFIRMING: CK MCCLATCHY IRRIGATION REPAIRS	FACILITIES MAINTENANCE	01	7,734.44
P23-01130	MBS ENGINEERING INC	CONFIRMING: PACIFIC ELEM GAS LINE REPAIRS	FACILITIES MAINTENANCE	01	8,609.75
P23-01131	CDW GOVERNMENT	SCHOOL AGE LAPTOPS 22/23	EARLY LEARNING & CARE PROGRAMS	12	5,815.77
P23-01132	ODP BUSINESS SOLUTIONS LLC	Cart Utility	THEODORE JUDAH ELEMENTARY	01	181.82
P23-01133	LEGO EDUCATION	AFTERSCHOOL-LEGOS EDU QUOTE#QUO-65745-L1S6P1/ 0	NEW JOSEPH BONNHEIM	09	4,186.33
P23-01134	SCUSD - US BANK CAL CARD	FORKLIFT TRAINER RECERTIFICATION (ONLINE)	NUTRITION SERVICES DEPARTMENT	13	445.00
P23-01135	SCUSD - US BANK CAL CARD	CUSTOM INK	RISK MANAGEMENT	01	439.14
P23-01136	TOBII DYNAVOX LLC	AT/AAC MATERIALS - LINE 41 WILSON M.G. @ LBHS	SPECIAL EDUCATION DEPARTMENT	01	13,052.72
P23-01137	PAXTON PATTERSON LLC	SUTTER PAX LAB	CAREER & TECHNICAL PREPARATION	01	31,316.24

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ESCAPE ONLINE

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01138	AMADOR STAGE LINES INC	AMADOR STATE LINES -ABEL ACRES APPLE HILL	NEW JOSEPH BONNHEIM	09	3,091.12
P23-01139	AMADOR STAGE LINES INC	AFTERSCHOOL AMADOR STAGE LINE- 3RD GD CA ACAD SCI	NEW JOSEPH BONNHEIM	09	1,301.22
P23-01140	ALL WEST COACHLINES	CHARTER BUS FOR FIELD TRIPS	CONTINUOUS IMPRVMT & ACNTBLTY	01	3,200.13
P23-01141	HANNIBAL'S RESTAURANT AND CATE	FOOD FOR CABINET MEETING 10/25/22	DEPUTY SUPERINTENDENT	01	428.71
P23-01142	GOPHER SPORT	PE EQUIPMENT FOR PETERSON	ETHEL I. BAKER ELEMENTARY	01	284.63
P23-01143	GOPHER SPORT	CONFIRMING-SPORTS EQUIP.	ETHEL I. BAKER ELEMENTARY	01	1,061.39
P23-01144	LAKESHORE LEARNING MATERIALS	INST MAT-J.MARSHALL-RM1 (R. SJOLUND)	EARLY LEARNING & CARE PROGRAMS	12	388.40
P23-01145	LAKESHORE LEARNING MATERIALS	INS MAT -OAKRIDGE RM1 (C. VANG)	EARLY LEARNING & CARE PROGRAMS	12	398.67
P23-01146	EDGEWOOD PRESS INC	FRESHMAN FOLDERS	ROSEMONT HIGH SCHOOL	01	1,042.21
P23-01147	SWEETWATER MUSIC INSTRUMENTS & PRO AUDIO	PERCUSSION LAB MATERIALS	ROSEMONT HIGH SCHOOL	01	376.86
P23-01148	DEMCO INC	Library processing supplies per Cart ID 3368008	LIBRARY/TEXTBOOK SERVICES	01	663.46
P23-01149	ODP BUSINESS SOLUTIONS LLC	PRINTER FOR AP	SUTTER MIDDLE SCHOOL	01	108.74
P23-01150	ABV GREENCORE ASSOC INC FAIR-P LAY CALIFORNIA	ROSEMONT SCOREBOARD REPLACEMENT	ROSEMONT HIGH SCHOOL	21	24,539.01
P23-01151	NEARPOD INC	Nearpod 22-23	ACADEMIC OFFICE	01	247,723.54
P23-01152	STERICYCLE INC	YEARLY SHREDDING SERVICE FOR THE SCHOOL - 2022	JOHN F. KENNEDY HIGH SCHOOL	01	1,108.89
P23-01153	BRAINPOP	BRAIN POP YEARLY SUBSCRIPTION 2022-23	WASHINGTON ELEMENTARY SCHOOL	01	810.00
P23-01154	SEESAW LEARNING INC	SEESAW STUDENT LICENSE	WASHINGTON ELEMENTARY SCHOOL	01	870.00
P23-01155	APPLE INC	ASSISTANT PRINCIPAL'S LAPTOP	ETHEL I. BAKER ELEMENTARY	01	1,694.41
P23-01156	CDW GOVERNMENT	CDW MONITORS FOR EE	HUMAN RESOURCE SERVICES	01	4,680.47
P23-01157	CDW GOVERNMENT	LAPTOP FOR ADMIN ASISTANT IN IAS DEPT.	DEPUTY SUPERINTENDENT	01	1,101.02
P23-01158	CDW GOVERNMENT	CHROMEBOOKS FOR STUDENTS-SUPP. MATERIALS	FERN BACON MIDDLE SCHOOL	01	23,196.60
P23-01159	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	INSTRUCTIONAL MATERIALS	SAM BRANNAN MIDDLE SCHOOL	01	365.37
P23-01160	ONE WORKPLACE L.FERRARI	CALM ROOM FURNITURE	KIT CARSON INTL ACADEMY	01	11,234.55
P23-01161	B&H FOTO & ELECTRONICS CORP B& H PHOTO-VIDEO	MEDIA CLASS EQUIPMENT	HIRAM W. JOHNSON HIGH SCHOOL	01	3,603.26

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ESCAPE ONLINE

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01162	BOYSTOWN NATIONAL RESEARCH HOD PITAL ATTN: K RUGG	PSYCHOLOGIST ORDER - LINE 92 JOHNSON	SPECIAL EDUCATION DEPARTMENT	01	57.94
P23-01163	AMAZON CAPITAL SERVICES	BCBAS IPAD SCREEN PROTECTOR	SPECIAL EDUCATION DEPARTMENT	01	114.06
P23-01164	LUX BUS AMERICA CO	CHARTER BUS FOR FIELD TRIPS	CONTINUOUS IMPRVMT & ACNTBLTY	01	5,160.80
P23-01165	HENGHELD MOTOR CO INC	NEW VEHICLE/LABOR SHOP	FACILITIES MAINTENANCE	01	38,837.63
P23-01166	CAMPBELL KELLER	SURPLUS FURNITURE	FACILITIES MAINTENANCE	01	20,566.50
P23-01167	BACKFLOW TECHNOLOGIES	ANNUAL BACKFLOW TESTING	FACILITIES MAINTENANCE	01	16,906.00
P23-01168	THE SHADE CARE CO INC	TREE SERVICE @ O. W. ERLEWINE ELEMENTARY	FACILITIES MAINTENANCE	01	5,900.00
P23-01169	WEST COAST ARBORISTS INC	TREE SERVICE @ BRET HARTE ELEMENTARY	FACILITIES MAINTENANCE	01	8,100.00
P23-01170	KIMBERLEY CARR	SCIENCE PROF DEVELOPMENT	ROSEMONT HIGH SCHOOL	01	2,956.00
P23-01171	SACRAMENTO RENDERING COMPANY	PROTEIN DISPOSAL FOR CENTRAL KITCHEN	NUTRITION SERVICES DEPARTMENT	13	385.00
P23-01172	KANTER & ROMO IMMIGRATION LAW	LEGAL FEES-NONIMMIGRANT VISA	ADMIN-LEGAL COUNSEL	01	6,300.00
P23-01173	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	SPEECH PROTOCOL (CTOPP) @LTS	SPECIAL EDUCATION DEPARTMENT	01	782.10
P23-01174	INTERMOUNTAIN LOCK AND SECURITY SUPPLY	DOOR EXIT TRIM FOR CK WIRELESS PASSAGE DOOR	NUTRITION SERVICES DEPARTMENT	13	1,674.75
P23-01175	CALIFORNIA ACADEMY OF SCIENCES	JCBA ACADEMY OF SCIENCE 12-8-22	HIRAM W. JOHNSON HIGH SCHOOL	01	908.20
P23-01176	CDW GOVERNMENT	TECH EQUIPMENT FOR LABORER DEPARTMENT	FACILITIES MAINTENANCE	01	3,874.71
P23-01177	SWEETWATER MUSIC INSTRUMENTS & PRO AUDIO	Sweetwater Ukuleles	MUSIC SECTION	01	4,694.74
P23-01178	ODP BUSINESS SOLUTIONS LLC	INS MAT - MLK JR. RM12 (HA TA)	EARLY LEARNING & CARE PROGRAMS	12	434.34
P23-01179	ODP BUSINESS SOLUTIONS LLC	INS MAT- OAK RIDGE RM K-1 (C. VANG)	EARLY LEARNING & CARE PROGRAMS	12	94.35
P23-01180	APPLE INC	AT ORDER - LINE 96 WATTENBERG	SPECIAL EDUCATION DEPARTMENT	01	7,753.60
P23-01181	APPLE INC	AT ORDER - LINE 96 WATTENBERG	SPECIAL EDUCATION DEPARTMENT	01	5,000.00
P23-01182	APPLE INC	AT ORDER FOR A.S. @ DIDION (LINE 117)	SPECIAL EDUCATION DEPARTMENT	01	1,351.36
P23-01183	CRISIS PREVENT INSTITUTE INC	INV # IUS0232480	SPECIAL EDUCATION DEPARTMENT	01	3,050.00
P23-01184	B&H FOTO & ELECTRONICS CORP B& H PHOTO-VIDEO	MULTI MEDIA SUPPLIES @NTHS-S. STEINBERG	CAREER & TECHNICAL PREPARATION	01	688.97
P23-01185	CDW GOVERNMENT	CDW QUOTE#NBRP610 FOR AFTERSCHOOL PROGRAM	NEW JOSEPH BONNHEIM	09	37.99

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ESCAPE ONLINE

Page 11 of 18

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01186	CDW GOVERNMENT	PROJECTORS FOR RSP BILINGUAL AND SPED	MATSUYAMA ELEMENTARY SCHOOL	01	1,533.38
P23-01187	SCHOOL NURSE SUPPLY INC	NURSES OFFICE SUPPLIES	ROSEMONT HIGH SCHOOL	01	164.02
P23-01188	IMAGESTUFF.COM SCHOOLLIFE.COM	C.A.R.E.S. ATTENDANCE INCENTIVES	PETER BURNETT ELEMENTARY	01	369.10
P23-01189	BOOKS EN MORE	PHYSICS PD BOOKS	HIRAM W. JOHNSON HIGH SCHOOL	01	444.91
P23-01190	EUGSON WONG dba JOE SUN & CO	LAW - UNIFORMs	HIRAM W. JOHNSON HIGH SCHOOL	01	4,872.46
P23-01191	MICHAEL'S TRANSPORTATION	FOOTBALL BUSES FOR 11/4/22	ROSEMONT HIGH SCHOOL	01	1,349.00
P23-01192	95 PERCENT GROUP LLC	READING INTERVENTION	FATHER K.B. KENNY - K-8	01	1,047.90
P23-01193	RUSSELL BURCH dba U PAY WE TRA VEL	VOLLEYBALL LEAGUE FEES	ENGINEERING AND SCIENCES HS	01	350.00
P23-01194	TEAM OUTFITTERS LLC	LSJ UNIFORMS	LUTHER BURBANK HIGH SCHOOL	01	992.34
P23-01195	ALL WEST COACHLINES	TRANSPORTATION FOR THE CJA PROGRAM - C. HERNER	JOHN F. KENNEDY HIGH SCHOOL	01	1,346.95
P23-01196	AURORA ENVIRONMENTAL SERVICES	AURORA ENVIRONMENTAL - AHERA INSP - BIENNIAL SURV.	RISK MANAGEMENT	68	46,059.52
P23-01197	APPLE INC	IPADS-CTE COMUPTER SCIENCE PATHWAY	CAREER & TECHNICAL PREPARATION	01	11,317.00
P23-01198	APPLE INC	LOW INCIDENCE - AAC MULTIPLE STUDENTS (LINE 105)	SPECIAL EDUCATION DEPARTMENT	01	3,098.98
P23-01199	WORTHINGTON DIRECT INC	OT STUDENT SUPPLIES (MEADOWS-LINE 122)	SPECIAL EDUCATION DEPARTMENT	01	168.24
P23-01200	CURRICULUM ASSOCIATES LLC	iREADY CURRICULUM ASSOCIATES	NEW JOSEPH BONNHEIM	09	16,550.00
P23-01201	CONSORTIUM ON REACHING EXCELLE NCE IN EDUCATION INC	SIPPS NEWCOMER TRAINING	MULTILINGUAL EDUCATION DEPT.	01	1,650.00
P23-01202	CDW GOVERNMENT	COMPUTER SCIENCE PATHWY-CART, TABLETS, CASES	CAREER & TECHNICAL PREPARATION	01	6,444.31
P23-01203	UNIVERSITY OF OREGON PBISAPPS	PBIS APPS - SWIS Annual License FY 22-23	EQUITY, ACCESS & EXCELLENCE	01	2,910.00
P23-01204	UNIVERSAL LIMOUSINE CO	JCBA FT TRANSPORTATION 11/10/22	HIRAM W. JOHNSON HIGH SCHOOL	01	1,000.00
P23-01205	FOLLETT CONTENT SOLUTIONS LLC	LIBRARY BOOKS	CALIFORNIA MIDDLE SCHOOL	01	1,038.63
P23-01206	DISCOUNT SCHOOL SUPPLY	AFTERSCHOOL SUPPLIES FOR MASTER PROGRAM	NEW JOSEPH BONNHEIM	09	1,901.48
P23-01207	ENABLING DEVICES	AAC ASSESSMENTS - LINE 112 KATIE WILSON	SPECIAL EDUCATION DEPARTMENT	01	2,107.34
P23-01208	ENABLING DEVICES	AAC MULTIPLE IEP STUDENTS - LINE 113 KATIE WILSON	SPECIAL EDUCATION DEPARTMENT	01	877.55

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ESCAPE ONLINE

Page 12 of 18

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01209	FOLKMANIS PUPPETS	INTS MAT -CAJ SKILLS CENTER RM2B (C. SETZER)	EARLY LEARNING & CARE PROGRAMS	12	523.72
P23-01210	ALL WEST COACHLINES	TRANSPORTATION FOR CJA PROGRAM	JOHN F. KENNEDY HIGH SCHOOL	01	1,346.95
P23-01211	T-MOBILE USA INC	HOTSPOT FOR SUPERINTENDENT	SUPERINTENDENTS OFFICE	01	500.00
P23-01212	LAKESHORE LEARNING MATERIALS	SUSAN B ANTHONY- TERRI KOHNKE	EARLY LEARNING & CARE PROGRAMS	12	298.57
P23-01213	ODP BUSINESS SOLUTIONS LLC	OFFICE CHAIR FOR PRINCIPAL	AMERICAN LEGION HIGH SCHOOL	01	409.36
P23-01214	HAWTHORNE EDUCATIONAL SERVICES	PRE-REFERRAL INTERVENTION MANUAL #4	NICHOLAS ELEMENTARY SCHOOL	01	732.70
P23-01215	WINSOR LEARNING INC	SONDAY SYSTEM	SPECIAL EDUCATION DEPARTMENT	01	2,685.25
P23-01216	AMAZON CAPITAL SERVICES	DRAMA DEPT - PLAY PERFORMANCE PROPS	KIT CARSON INTL ACADEMY	01	362.96
P23-01217	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES FOR DENISE AUZENNE	EARLY LEARNING & CARE PROGRAMS	12	24.47
P23-01218	AMAZON CAPITAL SERVICES	TRANSITION CLASSROOM - CERTIFICATE FRAMES LINE 116	SPECIAL EDUCATION DEPARTMENT	01	157.74
P23-01219	AMAZON CAPITAL SERVICES	MEMORY STICK FOR DHH-VICARI	SUTTER MIDDLE SCHOOL	01	24.47
P23-01220	SELPA ADMINISTRATORS Humbolt - Del Norte SELPA	SELPA DUES (2022-2023)	SPECIAL EDUCATION DEPARTMENT	01	1,660.00
P23-01221	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PROTOCOL - PSYCHOLOGIST LINE 115 (MORGAN)	SPECIAL EDUCATION DEPARTMENT	01	1,105.09
P23-01222	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PROTOCOL - PSYCHOLOGIST HAHN (LINE 119)	SPECIAL EDUCATION DEPARTMENT	01	103.29
P23-01223	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	PROTOCOL - OT (MATSUURA - LINE 124)	SPECIAL EDUCATION DEPARTMENT	01	61.71
P23-01224	CDW GOVERNMENT	WATTEN FOR A.S. @ DIDION PURCHASE SAVED \$54	SPECIAL EDUCATION DEPARTMENT	01	302.99
P23-01225	CDW GOVERNMENT	AT/VI ORDER - WATTENBERG PURCH SAVED \$126	SPECIAL EDUCATION DEPARTMENT	01	541.58
P23-01226	CDW GOVERNMENT	MONITOR - PSYCH. YANG - PURCH SAVED \$126	SPECIAL EDUCATION DEPARTMENT	01	483.32
P23-01227	CDW GOVERNMENT	ADMIN TECHNOLOGY - WEBCAM PURCH SAVED \$46	SPECIAL EDUCATION DEPARTMENT	01	201.18
P23-01228	AMAZON CAPITAL SERVICES	TRANSITION - FONTENOT	SPECIAL EDUCATION DEPARTMENT	01	164.52
P23-01229	AMAZON CAPITAL SERVICES	SDC CLASS - K.S. @ J RUTTER	SPECIAL EDUCATION DEPARTMENT	01	387.19
P23-01230	SCUSD - US BANK CAL CARD	3RD MOSAC/ENRICHMENT FT 11/18/22 ARRIVE @ 9:15am	NEW JOSEPH BONNHEIM	09	950.00

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ESCAPE ONLINE

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P23-01231	TOLLNER LAW OFFICES	SPED SETTLEMENT ATTORNEY FEES	ADMIN-LEGAL COUNSEL	01	15,000.00
P23-01232	APPLE INC	LOW INCIDENCE - AAC MULTIPLE STUDENTS	SPECIAL EDUCATION DEPARTMENT	01	14,308.61
P23-01233	AMADOR STAGE LINES INC	FYS Field Trip	FOSTER YOUTH SERVICES PROGRAM	01	2,346.78
P23-01234	CDW GOVERNMENT	Erate YR25 Cisco Licenses	TECHNOLOGY SERVICES	01	40,946.00
P23-01235	MAIL KING CORP	MAILKING	GEO WASHINGTON CARVER	09	3,120.16
P23-01236	CALIFORNIA DEPT OF GENERAL SERVICES	460 CCHAVEZ/EKEMBLE NEW CONST-DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	21	462,500.00
P23-01237	POWERHOUSE SCIENCE CENTER THE DISCOVERY MUSEUM	SMUD MUSEUM OF SCIENCE AND CURIOSITY	JOHN H. STILL - K-8	01	1,000.00
P23-01238	LUX BUS AMERICA CO	SMUD MOSAC 12/7/22 FIELD TRIP TRANSPORTATION	JOHN H. STILL - K-8	01	2,585.20
P23-01240	CALIFORNIA LANDSCAPE SUPPLY	GRASS SEED	FACILITIES MAINTENANCE	01	51,716.70
P23-01241	WEST COAST ARBORISTS INC	TREE SERVICE @ CALIFORNIA MONTESSORI	FACILITIES MAINTENANCE	01	3,600.00
P23-01242	BAY CITY BOILER & ENGINEERING	RE COMMISSIONING FOR CKM BOILER TO ISSUE PERMIT	FACILITIES MAINTENANCE	01	2,100.00
P23-01243	JOHNSON CONTROLS INC	HIRAM REPLACEMENT ENGINE/SITE HVAC	FACILITIES MAINTENANCE	01	16,695.35
P23-01244	CDW GOVERNMENT	SURGE PROTECTORS/HDMI CABLES	WEST CAMPUS	01	248.60
P23-01245	CDW GOVERNMENT	DESKTOP COMPUTERS FOR STAFF	DEPUTY SUPERINTENDENT	01	8,049.32
P23-01246	SCHOOLMATE INC	22/23 STUDENT PLANNERS	MARK TWAIN ELEMENTARY SCHOOL	01	483.00
P23-01247	SCHOOLMATE INC	22/23 STUDENT FOLDERS	MARK TWAIN ELEMENTARY SCHOOL	01	379.20
P23-01248	COOLE SCHOOL INC	STUDENT PLANNER 25 additional	CALIFORNIA MIDDLE SCHOOL	01	121.75
P23-01249	LITERACY RESOURCES INC	TRANSITIONAL KINDER MANUAL CURRICULM 22-23	WASHINGTON ELEMENTARY SCHOOL	01	105.91
P23-01250	NSAV SOLUTIONS	PROJECTOR BULBS	WEST CAMPUS	01	258.36
P23-01251	SCHOOL SPECIALTY	CLASSROOM WORLD/US MAP	CALIFORNIA MIDDLE SCHOOL	01	362.50
P23-01252	SACTOMOFO INC	Food Truck for Community Event on 11/19/22	COMMUNICATIONS OFFICE	01	1,335.00
P23-01253	PACIFIC OFFICE AUTOMATION	RISO DUPLICATING SUPPLIES	GOLDEN EMPIRE ELEMENTARY	01	3,732.46
P23-01254	GRAPHIC PROMOTIONS	NS STAFF UNIFORM TEES SY22-23	NUTRITION SERVICES DEPARTMENT	13	2,449.05
P23-01255	EUGSON WONG dba JOE SUN & CO	LAW - UNIFORM ALTERATIONS	HIRAM W. JOHNSON HIGH SCHOOL	01	84.83
P23-01256	LH CONNECTED	StrideTrack 1 Year Subscriptions	EQUITY, ACCESS & EXCELLENCE	01	9,960.00

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ESCAPE ONLINE

Page 14 of 18

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01257	NEWCASTLE SYSTEMS INC	STAND ALONE POWER PACKS FOR CENTRAL KITCHEN	NUTRITION SERVICES DEPARTMENT	13	6,964.07
P23-01258	ULINE	TRASH CANS 55 GALLON	AMERICAN LEGION HIGH SCHOOL	01	300.06
P23-01259	THE HONEY AGENCY INC	THE CENTRAL KITCHEN WEBSITE HOSTING ANNUAL FEE	NUTRITION SERVICES DEPARTMENT	13	1,188.00
P23-01260	IRON MOUNTAIN RECORDS MANAGMT	SHREDDING SERVICE FOR SUMMER CLEAN UP	BUSINESS SERVICES	01	3,410.96
P23-01261	SCHOLASTIC INC	CLASSROOM NOVELS 4TH (RUIZ) & 6TH (VANG) GRADES	WILLIAM LAND ELEMENTARY	01	225.17
P23-01262	SCHOLASTIC MAGA ZINES AMAZON CAPITAL SERVICES	BATTERIES FOR NS LAPTOP STYLUS PENS	NUTRITION SERVICES DEPARTMENT	13	56.44
P23-01263	AMAZON CAPITAL SERVICES	Art Rack	THEODORE JUDAH ELEMENTARY	01	168.18
P23-01264	INTERNATIONAL BACCALAUREATE	LBURBANK IB FEE: 9/1/22-8/31/23	AREA ASSITANT SUPERINTENDENTS	01	11,650.00
P23-01265	AMAZON CAPITAL SERVICES	TV CART COMPUTER SCIENCE- J. HUANG @NEW TECH	CAREER & TECHNICAL PREPARATION	01	505.36
P23-01266	AMAZON CAPITAL SERVICES	US AND CA FLAG FOR SCHOOL	C. K. McCLATCHY HIGH SCHOOL	01	164.39
P23-01267	AMIE LEAS	***TREAT AS CONFIRMING	ALBERT EINSTEIN MIDDLE SCHOOL	01	462.00
P23-01268	SCUSD - US BANK CAL CARD	Cal Card SEPT 2022 4710/5800 Reconcile	NUTRITION SERVICES DEPARTMENT	13	63.87
P23-01269	CALIFORNIA SPORT DESIGN	PE CLOTHES	CALIFORNIA MIDDLE SCHOOL	01	11,798.02
P23-01270	AMAZON CAPITAL SERVICES	Purchasing Office Supplies	ISADOR COHEN ELEMENTARY SCHOOL	01	321.51
P23-01271	AMAZON CAPITAL SERVICES	TRANSITION CLASSROOM - GRADUATION LINE 136	SPECIAL EDUCATION DEPARTMENT	01	566.28
P23-01272	SCHOOL NURSE SUPPLY INC	Medical Supplies	ISADOR COHEN ELEMENTARY SCHOOL	01	276.08
P23-01273	AMAZON CAPITAL SERVICES	SUPPLIES (TECH SUPPORT) FOR CLASSROOMS	SUTTER MIDDLE SCHOOL	01	456.59
P23-01274	AURORA ENVIRONMENTAL SERVICES	AURORA ENVIRONMENTAL - AHERA INSP - BIANNUAL SURV.	RISK MANAGEMENT	68	15,113.28
P23-01275	CDW GOVERNMENT	HARDDRIVES FOR CAMERA RECORDERS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,380.95
P23-01276	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES/COPY CLASSWORK	HUBERT H BANCROFT ELEMENTARY	01	260.63
P23-01277	AMAZON CAPITAL SERVICES	REPLACEMENT ORDER/0750-L.NAVARRO	DISTRIBUTION SERVICES	01	124.09
P23-01278	AMAZON CAPITAL SERVICES	RAIN GEAR FOR WAREHOUSE DRIVERS	DISTRIBUTION SERVICES	01	150.49

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ESCAPE ONLINE

Page 15 of 18

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01279	KENDALL HUNT PUBLISHING CO	PHARMACY PROGRAM-BOOKSTORE SALES	CHARLES A. JONES CAREER & ED	11	3,087.94
P23-01280	SCREENPRINTING HERE	LAW STUDENT SHIRTS	HIRAM W. JOHNSON HIGH SCHOOL	01	6,718.64
P23-01281	AMAZON CAPITAL SERVICES	READING RESOURCE - ROOM J1 COEY	LUTHER BURBANK HIGH SCHOOL	01	84.30
P23-01282	EAST BAY RESTAURANT SUPPLY INC	CAMBRO FLEX STATIONS - CAL MS KITCHEN	NUTRITION SERVICES DEPARTMENT	13	5,951.98
P23-01283	NAN HAI CO INC	ICHINESE READER	ELDER CREEK ELEMENTARY SCHOOL	01	5,598.00
P23-01284	GOPHER SPORT	PE SUPPLIES	LUTHER BURBANK HIGH SCHOOL	01	352.92
P23-01285	ACCREDITING COMMISSION FOR SCHOOLS, WASC	Accrediting Commission for Schools	THE MET	09	1,130.00
P23-01286	PACIFIC OFFICE AUTOMATION	RISO INK FOR THE SCHOOL	JOHN F. KENNEDY HIGH SCHOOL	01	571.72
Total Number of POs			353	Total	<u><u>9,634,602.83</u></u>

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	288	7,288,616.24
09	Charter School	21	60,212.46
11	Adult Education	2	637,801.60
12	Child Development	15	13,396.90
13	Cafeteria	15	236,159.24
21	Building Fund	8	1,202,243.59
67	Self Insurance	1	15,000.00
68	Dental/Vision	3	181,172.80
		Total	<u><u>9,634,602.83</u></u>

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ESCAPE ONLINE

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B22-00742	429.86	01-5800	General Fund/Other Contractual Expenses	129.86
B22-00755	440.00	21-6170	Building Fund/Land Improvement	40.00
B22-00779	111,002.98	01-5800	General Fund/Other Contractual Expenses	51,388.60
B23-00049	10,000.00	01-4320	General Fund/Non-Instructional Materials/Su	10,000.00-
B23-00057	60,000.00	01-4320	General Fund/Non-Instructional Materials/Su	60,000.00-
B23-00059	5,000.00	67-4320	Self Insurance/Non-Instructional Materials/Su	15,000.00-
B23-00068	2,712.48	01-4320	General Fund/Non-Instructional Materials/Su	1,712.48
B23-00070	4,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00-
B23-00071	3,500.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00
B23-00072	100.00	01-5800	General Fund/Other Contractual Expenses	400.00-
B23-00105	20,000.00	01-4320	General Fund/Non-Instructional Materials/Su	10,000.00
B23-00128	105,153.30	13-4710	Cafeteria/Food	31,000.00
B23-00134	240,000.00	13-4326	Cafeteria/Nutrition Ed/Paper Supplies	50,000.00-
		13-4710	Cafeteria/Food	98,638.57
			Total PO B23-00134	48,638.57
B23-00198	5,888.31	01-4320	General Fund/Non-Instructional Materials/Su	14,111.69-
B23-00200	2,359.94	01-4320	General Fund/Non-Instructional Materials/Su	7,640.06-
B23-00235	1,675.00	01-4320	General Fund/Non-Instructional Materials/Su	8,325.00-
B23-00267	3,965.62	13-5800	Cafeteria/Other Contractual Expenses	2,000.00
B23-00284	2,500.00	13-4325	Cafeteria/Nutrition Ed/Equipment Parts	1,500.00
B23-00289	23,000.00	13-4325	Cafeteria/Nutrition Ed/Equipment Parts	10,000.00
B23-00334	100,000.00	13-4710	Cafeteria/Food	67,052.80
B23-00425	13,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00-
B23-00477	2,412.00	13-4710	Cafeteria/Food	412.00
B23-00517	110,000.00	13-4710	Cafeteria/Food	37,692.80
B23-00559	20,000.00	01-5800	General Fund/Other Contractual Expenses	10,000.00
B23-00570	50,000.00	13-4710	Cafeteria/Food	25,000.00
B23-00610	5,000.00	01-4310	General Fund/Instructional Materials/Suppli	2,000.00
B23-00674	500.00	01-4320	General Fund/Non-Instructional Materials/Su	19,500.00-
B23-00675	15,000.00	01-5832	General Fund/Transportation-Field Trips	5,000.00
CHB23-00001	10,000.00	01-4310	General Fund/Instructional Materials/Suppli	3,000.00
CHB23-00073	10,000.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CHB23-00214	7,000.00	01-4310	General Fund/Instructional Materials/Suppli	3,000.00
CHB23-00216	2,000.00	01-4310	General Fund/Instructional Materials/Suppli	1,000.00
CHB23-00217	2,000.00	01-4310	General Fund/Instructional Materials/Suppli	1,000.00
CHB23-00270	2,000.00	01-4310	General Fund/Instructional Materials/Suppli	1,000.00
CHB23-00287	6,000.00	01-4310	General Fund/Instructional Materials/Suppli	1,500.00
CHB23-00294	10,000.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CHB23-00310	14,900.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00

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ESCAPE ONLINE

Includes Purchase Orders dated 10/15/2022 - 11/14/2022 ***

PO Changes (continued)

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
CHB23-00324	2,000.00	01-4310	General Fund/Instructional Materials/Suppli	1,000.00
CS22-00400	81,779.30	01-5800	General Fund/Other Contractual Expenses	6,770.30
CS23-00247	677,600.00	01-5100	General Fund/Subagreements for Services abo	9,625.52
		01-5800	General Fund/Other Contractual Expenses	374.48
			Total PO CS23-00247	10,000.00
P23-00057	11,381.55	13-5800	Cafeteria/Other Contractual Expenses	25.10
		13-6490	Cafeteria/Equipment over \$5,000	1,606.15
			Total PO P23-00057	1,631.25
P23-00268	282.75	01-4310	General Fund/Instructional Materials/Suppli	13.76
P23-00910	1,183.18	01-4320	General Fund/Non-Instructional Materials/Su	21.91-
P23-00945	620.00	01-5800	General Fund/Other Contractual Expenses	168.00
			Total PO Changes	211,651.76

Information is further limited to: (Minimum Amount = (999,999.99))

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